

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 16-32 Audit Report

Primary and Secondary Education in
Afghanistan: Comprehensive Assessments
Needed to Determine the Progress and
Effectiveness of Over \$759 Million in DOD,
State, and USAID Programs



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SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

The United Nations Children's Fund characterizes education as a fundamental human right that is critical to development, can promote cohesive societies, and contributes to state building. By 2002, after decades of civil unrest, the education sector in Afghanistan was severely degraded. With one of the youngest populations in the world, primary and secondary education is the core of the Afghan government's efforts to rebuild the education system, provide a skilled workforce, and develop long-term economic growth.

Since 2002, the U.S. government, through the Departments of Defense (DOD), State (State), and the U.S. Agency for International Development (USAID), has implemented numerous programs to support the development of primary and secondary education in Afghanistan. These efforts have focused on areas such as constructing and refurbishing schools, distributing textbooks, and training teachers.

The objectives of this audit were to determine the extent to which DOD, State, and USAID have: (1) identified their efforts and accounted for funding to support primary and secondary education in Afghanistan since fiscal year (FY) 2002; (2) defined strategies to support primary and secondary education in Afghanistan; and (3) assessed their overall progress towards their goals and objectives to support primary and secondary education in Afghanistan.

April 2016

Primary and Secondary Education in Afghanistan: Comprehensive Assessments Needed to Determine the Progress and Effectiveness of Over \$759 Million in DOD, State, and USAID Programs

SIGAR 16-32 AUDIT REPORT

WHAT SIGAR FOUND

Together, DOD, State, and USAID spent approximately \$759.6 million on 39 programs to support primary and secondary education in Afghanistan from FY 2002 to FY 2014. SIGAR's analysis of State and USAID data showed that the agencies were able to identify the programs they implemented and the amount of funds (approximately \$617.9 million) or the percentage of program funds that supported primary and secondary education. SIGAR found that DOD spent at least \$141.7 million on Commander's Emergency Response Program (CERP) projects to support primary and secondary education. However, SIGAR found limitations in DOD's tracking of certain CERP projects that prevented SIGAR from determining how much DOD spent on about 1,000 CERP projects related to education. Although DOD subsequently corrected the two limitations with how it tracked CERP funds, DOD spent additional money on CERP beyond the \$141.7 million that SIGAR was able to identify. In addition to the information that DOD provided on CERP, SIGAR collected anecdotal evidence from, for example, a DOD-published news article from 2002, that DOD spent other funds unrelated to CERP on primary and secondary education in Afghanistan since 2002.

Since 2005, USAID's efforts to support primary and secondary education in Afghanistan have been guided by its *USAID/Afghanistan Strategic Plan 2005-2010*, which the USAID Mission for Afghanistan (USAID/Afghanistan) has not updated and continues to use. SIGAR determined that the USAID/Afghanistan strategy aligned with agency-wide, global education strategies, as USAID guidance suggests. While USAID had a defined strategy, DOD and State did



Kabul Sardar Kabuli Girls School, September 26, 2007

Source: USAID Mission for Afghanistan

not. DOD officials stated that its primary focus was the counterinsurgency mission, and any efforts to develop Afghanistan's education system were intended to further the counterinsurgency mission. State officials told us that State recognized USAID as the primary U.S. agency implementing primary and secondary education programs and deferred to USAID for strategies related to these efforts. However, State does not specifically follow USAID's strategy.

USAID/Afghanistan created long-term strategic plans for its education programs in Afghanistan, in accordance with USAID's *Automated Directives System (ADS) Chapter 201* guidance. However, as the primary agency conducting U.S. education development efforts in Afghanistan—as formally designated in 2010 by *Presidential Policy Directive 6: U.S. Global Development Policy*—and the only agency to have an education strategy, it did not articulate other agencies' roles and responsibilities, or how their education efforts supported its strategies and objectives. USAID does not require its missions to explicitly address the roles of other U.S. agencies in their strategies, but best practices consider it important to do so. For example, a U.S. Government Accountability Office best practice states that a strategy should address who will be implementing the strategy, what their roles will be compared to others, and mechanisms for them to coordinate their efforts. The more detail a strategy provides, the easier it is for the responsible parties to implement it and achieve its goals.

DOD, State, and USAID have not adequately assessed their efforts to support education in Afghanistan. DOD has provided limited assessments through its semi-annual *Report on Progress Toward Security and Stability in Afghanistan*, which describes combined U.S. government efforts in education, including State and USAID efforts to build capacity and improve overall education. However, SIGAR determined that most discussions in these reports had little to do with DOD education-related efforts and were limited to USAID efforts, including outputs such as the numbers of teachers trained and numbers of schools constructed. DOD officials told us the department does not have specific primary and secondary education strategic objectives against which to evaluate the success of its programs, projects, and other efforts in support of Afghan education. Moreover, State and USAID's *Evaluation Guidelines for Foreign Assistance* calls for the agencies to conduct evaluations of their activities in a program area to help give a total understanding of U.S. government achievements, impacts, failures and challenges in a thematic area, such as education. State did not evaluate progress at this level. Instead, based on documentation provided by State, SIGAR determined that State evaluated the progress of its individual programs—as required by U.S. Embassy Kabul guidance—but did not aggregate these evaluations into one overall assessment of its efforts.

Since 2008, USAID has aggregated and assessed performance across its education programs in Afghanistan through its required portfolio reviews and annual Performance Plan and Report submissions. However, SIGAR's analysis showed that these assessments did not reflect a complete study of overall progress in the sector. For example, while the portfolio reviews are useful planning tools for USAID to consider for future programming, USAID has not used them to assess the performance and progress of the agency's education portfolio over time. USAID officials acknowledged that they do not assess the overall performance of the education sector but noted that they do assess the performance of individual education programs to determine if they are on track to achieve their intended results, as called for in USAID guidance. Best practices and State and USAID guidance call for compiling monitoring and evaluation data from individual programs into agency-level assessments of the impact of those efforts overall. If USAID already assesses data on progress at the individual program level, the agency should already have relevant data available to help compile into an overall assessment of its progress in the education sector. Without comprehensive assessments of the work performed in education, DOD, State, and USAID will be unable to determine the impact that the approximately \$759.6 million they have spent has had in improving Afghan education.

To help demonstrate and report on its overall progress in the education sector, USAID uses education statistics that are not always based on USAID performance data and cannot be linked to its specific education programs. For example, in USAID's 2014 fact sheet on education in Afghanistan, USAID cited Afghan government data showing increased student enrollment from 900,000 students in 2002 to 8 million in 2013 as evidence of overall progress in the sector. Importantly, USAID is not able to demonstrate how its specific education programs are linked to supporting these Afghan-reported results and cannot verify whether this Afghan data is reliable. Both the Afghan Ministry of Education (MOE) and independent assessments have raised significant concern that the MOE's education data may not accurately reflect the true number of students enrolled in Afghanistan. SIGAR has previously reported on the risks associated with the U.S. government relying on unverified data provided by the Afghan government. Accurate and reliable accounting of data is necessary to ensure full accountability of U.S. funds and inform decision making on programming and funding. Because the agency relies on Afghan education performance data that is not solely and directly attributable to specific USAID programs and is unreliable, USAID may be portraying an inaccurate picture of what its programs have contributed to the education sector in Afghanistan.

WHAT SIGAR RECOMMENDS

This report contains four recommendations. Three recommendations are directed to USAID, and one recommendation is directed to both DOD and State. SIGAR recommends that:

1. As the lead U.S. agency for development efforts, the USAID Administrator update, as appropriate, USAID Mission for Afghanistan's strategic education plan to provide clear descriptions of other U.S. agencies' roles, responsibilities, and accountability for helping to implement the strategy.
2. The Secretaries of Defense and State assess the extent to which the education efforts funded by their respective departments, to include primary and secondary education, have led to improvements in education or increased stability in Afghanistan.
3. The USAID Administrator use existing program-level monitoring and evaluation data and reports, as well as annual Performance Plan and Report submissions and portfolio review information, to develop and issue a sector-wide assessment of the agency's efforts to support education in Afghanistan, including primary and secondary education, with specific consideration of outcomes and impacts.
4. The USAID Administrator, when reporting on progress in the Afghan education sector, acknowledge the source and reliability of data, focus on the direct results of USAID's efforts, and clearly explain whether there is a causal connection between USAID efforts and documented progress.

SIGAR received comments from DOD's Office of the Assistant Secretary of Defense, State's Public Affairs Section of U.S. Embassy Kabul, and USAID/Afghanistan. DOD partially concurred with the one recommendation addressed to it and agreed that assessing the impact of CERP, including education projects, is important and has funded a study of the effects the program achieved in Afghanistan. State did not concur with the recommendation addressed to it. State said that its primary and secondary education projects make up less than 1 percent of the total funding reviewed in this audit and that it has already evaluated its efforts on an individual project basis. Regardless of the amount State invests, SIGAR maintains that the department should do an overall assessment of its projects. If State has already evaluated the progress of its primary and secondary education projects on an individual basis, then the department has relevant data with which to compile those evaluations into an overall assessment. USAID concurred with the three recommendations addressed to it. USAID said it plans to update its strategic education plan defining the roles and responsibilities of the other U.S. agencies. Additionally, USAID plans to have a contractor using independent evaluators conduct a sector-wide assessment of the agency's efforts to support education in Afghanistan. Finally, USAID committed to specifying the source of the data it uses when reporting on progress, and plans to address the causal connection between USAID's efforts and documented progress.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

April 26, 2016

The Honorable John F. Kerry
Secretary of State

The Honorable Ashton B. Carter
Secretary of Defense

The Honorable P. Michael McKinley
U.S. Ambassador to Afghanistan

The Honorable Gayle E. Smith
Administrator, U.S. Agency for International Development

Mr. Herbert B. Smith
USAID Mission Director for Afghanistan

This report discusses the results of SIGAR's audit of the Department of Defense's (DOD), Department of State's (State), and the U.S. Agency for International Development's (USAID) efforts to support primary and secondary education in Afghanistan. The report focuses on efforts implemented from fiscal year 2002 through fiscal year 2014. We are making four recommendations. Three recommendations are directed to USAID, and one recommendation is directed to both DOD and State. First, we recommend that, as the lead U.S. agency for development efforts, the USAID Administrator update, as appropriate, USAID Mission for Afghanistan's (USAID/Afghanistan) strategic education plan to provide clear descriptions of other U.S. agencies' roles, responsibilities, and accountability for helping to implement the strategy. Second, we recommend that the Secretaries of Defense and State assess the extent to which the education efforts funded by their respective departments, to include primary and secondary education, have led to improvements in education or increased stability in Afghanistan. Third, we recommend that the USAID Administrator use existing program-level monitoring and evaluation data and reports, as well as annual Performance Plan and Report submissions and portfolio review information, to develop and issue a sector-wide assessment of the agency's efforts to support education in Afghanistan, including primary and secondary education, with specific consideration of outcomes and impacts. Finally, we recommend that the USAID Administrator, when reporting on progress in the Afghan education sector, acknowledge the source and reliability of data, focus on the direct results of USAID's efforts, and clearly explain whether there is a causal connection between USAID efforts and documented progress.

We received written comments on a draft of this report from DOD's Office of the Assistant Secretary of Defense, State's Public Affairs Section of U.S. Embassy Kabul, and USAID/Afghanistan. DOD partially concurred with our recommendation. State did not concur with our recommendation. USAID concurred with all three recommendations.

SIGAR conducted this work under the authority of Public Law 110-181, as amended, and the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

ADS	Automated Directives System
CERP	Commander's Emergency Response Program
DOD	Department of Defense
EMIS	Education Management Information System (Afghan)
FY	fiscal year
GAO	U.S. Government Accountability Office
GPRA	Government Performance and Results Act
MOE	Ministry of Education
State	Department of State
USAID	U.S. Agency for International Development
USAID/Afghanistan	USAID Mission for Afghanistan

The United Nations Children’s Fund characterizes education as a fundamental human right that is critical to development, can promote cohesive societies, and contributes to state building. The Afghan Ministry of Education’s (MOE) 2011 *National Priority Plan—Education for All* characterizes education as “not only a prerequisite for economic development but also an essential building block in national efforts of reconciliation and peace-building.” By 2002, after decades of civil unrest, the education sector in Afghanistan was severely degraded.¹ According to the MOE, the newly established Afghan government inherited a disabled and defunct education system with fewer than a million students; 20,000 teachers; 3,400 schools, many of which were inadequate; and no standard national curriculum or textbooks. To address these deficiencies, as part of its *National Education Strategic Plan*, the Afghan government made improving education a top priority in its development efforts. The plan articulated goals related to improved access to and quality of education, a national curriculum, teacher training, and infrastructure.² The Afghan government further highlighted the importance of the education sector by labeling it a priority development area in its 2008 *Afghan National Development Strategy*.³ Overall, the strategy proposes that regardless of gender, ethnicity, socio-economic status, or religious affiliation, all Afghans will have equal access to quality education to enable them to develop necessary skills and, thereby, maximize their potential.

Since 2002, U.S. agencies, including the Departments of Defense (DOD) and State (State), and the U.S. Agency for International Development (USAID), as well as other international donors, such as the World Bank and the Danish International Development Agency, have provided assistance to the Afghan government to develop Afghanistan’s education sector, including the primary and secondary education systems. The U.S. government demonstrated its commitment to rebuilding Afghanistan’s education sector through various plans and frameworks. DOD, State, and USAID guidance acknowledges the importance of educational development to Afghan reconstruction. For example, the 2012 *Enduring Strategic Partnership Agreement between the United States of America and the Islamic Republic of Afghanistan* cites efforts enhancing the quality of and access to education, and the U.S. government’s 2013 *U.S. Civil-Military Strategic Framework For Afghanistan* underlines the necessity of improving the Afghan education system to promote development in the country, increase stability, and strengthen the Afghan people’s confidence in the Afghan government.⁴ State and USAID also have additional agency-wide guidance that indicates the importance of education in U.S. foreign policy, such as the 2010 *Leading Through Civilian Power: The First Quadrennial Diplomacy and Development Review*.⁵ In 2013, in response to a SIGAR request for the agencies to identify their most and least successful projects, DOD, State, and USAID all cited their education efforts as among their most successful in Afghanistan.

¹ Islamic Republic of Afghanistan, MOE, *National Priority Plan-Human Resources Development Cluster: Education for All*, 2011.

² Islamic Republic of Afghanistan, MOE, *National Education Strategic Plan for Afghanistan 1385-1389* (2006-2010), March 21, 2007; and Islamic Republic of Afghanistan, MOE, *National Education Strategic Plan for Afghanistan 1389-1393* (2010-2014), October 25, 2010. The Afghan government has drafted a new version of the *National Education Strategic Plan* for 2015 through 2020, but it has not finalized it at the time we drafted this report.

³ Islamic Republic of Afghanistan, *Afghanistan National Development Strategy 1387-1391 (2008-2013): A Strategy for Security, Governance, Economic Growth & Poverty Reduction*.

⁴ United States Government and Islamic Republic of Afghanistan, *Enduring Strategic Partnership Agreement Between the United States of America and the Islamic Republic of Afghanistan*, May 2012. This agreement applies to the entire U.S. government. Departments of State and Defense, *U.S. Civil-Military Strategic Framework for Afghanistan*, Kabul, August 2013.

⁵ The Quadrennial Diplomacy and Development Review is a State publication that broadly addresses how the U.S. government, in particular State and USAID, will “elevate civilian power alongside military power as equal pillars of U.S. foreign policy” and specifically notes the importance of combining military and civilian efforts to ensure a transition from conflict to stability and ultimately to long-term development. See State, *Leading Through Civilian Power: The First Quadrennial Diplomacy and Development Review*, 2010.

Specifically, according to State and USAID, the Afghan education sector is an area in which USAID programs “have contributed to measurable positive impacts on Afghanistan’s development and stability.”^{6, 7}

This report examines U.S. government efforts to improve access to and the quality of primary and secondary education in Afghanistan. Specifically, our objectives were to determine the extent to which DOD, State, and USAID have: (1) identified their efforts and accounted for funding to support primary and secondary education in Afghanistan since fiscal year (FY) 2002; (2) defined strategies to support primary and secondary education in Afghanistan; and (3) assessed their overall progress towards their goals and objectives to support primary and secondary education in Afghanistan.

We limited our scope to DOD, State, and USAID because they are the principal U.S. agencies funding education in Afghanistan. We selected primary and secondary education because of its importance within the larger reconstruction effort in Afghanistan. Specifically, with one of the youngest populations in the world according to a 2014 USAID Mission for Afghanistan (USAID/Afghanistan) fact sheet on education, primary and secondary education is the core of the Afghan government’s efforts to rebuild the education system, provide a skilled workforce, and develop long-term economic growth. Based on State and Afghan government definitions, we define primary and secondary education as supporting grades 1 through 12 for boys and girls in public, private, and community-based schools.

To accomplish our objectives, we compiled all primary and secondary education projects and programs DOD, State, and USAID identified between FY 2002 and FY 2014, and analyzed data the agencies provided to determine the amount of U.S. taxpayer funds spent by each agency on the Afghan primary and secondary education system.⁸ Using information obtained through responses to requests for information, interviews, and independent research, we identified strategies guiding the three agencies’ primary and secondary education efforts. We also analyzed DOD’s reports to Congress, and State and USAID performance management documentation to determine the extent to which the agencies assessed their progress in the sector. We interviewed officials from USAID, State, and DOD, in Washington, D.C. and in Kabul, Afghanistan, including representatives from USAID’s Office of Afghanistan and Pakistan Affairs and the Bureau for Economic Growth, Education, and Environment’s Office of Education. From State, we interviewed Public Affairs Officers and representatives from their Bureau of South and Central Asian Affairs. From DOD, we interviewed representatives from the Office of the Under Secretary of Defense for Policy and military officers working in Civil Affairs operations supporting education. We interviewed subject matter experts on the education sector in Afghanistan, including academics and field researchers, and a senior official from the MOE. We conducted our audit work in Washington, D.C., from December 2014 to April 2016, in accordance with generally accepted government auditing standards. See appendix I for full details of our scope and methodology.

BACKGROUND

The Afghan government identifies the education sector—and the primary and secondary education sub-sector in particular—as an area where it has made significant progress since 2001. For example, in the 2012

⁶ State, Response to SIGAR Letters to the Department of State, USAID, and Department of Defense Requesting Top Most Successful and Least Successful Projects, August 5, 2013; and USAID, Response to SIGAR Letters to the Department of State, USAID, and Department of Defense Requesting Top Most Successful and Least Successful Projects, May 9, 2013.

⁷ In June 2015, SIGAR sent a letter to USAID requesting information regarding the reliability of data used by USAID to oversee and fund its education programs in Afghanistan, and to measure the effectiveness of those programs. See SIGAR, *Inquiry Letter on Afghanistan Education Data Reliability*, SIGAR 15-62-SP, June 11, 2015. USAID responded that the Afghan media reports upon which SIGAR’s letter was based were not accurate and that the agency is “confident that education programs are among the most successful programs in Afghanistan.” Additionally, however, USAID’s response also noted that, in Afghanistan, conflict, terrain, and lack of infrastructure make data collection more difficult, but that “USAID and other donors are providing support to continue to increase the accuracy of education data in Afghanistan.” See USAID’s response in SIGAR 15-62-SP.

⁸ For the purposes of this audit, “programs” include all types of assistance, including projects, programs, activities, awards, efforts, and initiatives.

Education Joint Sector Review, the Afghan government reported a seven-fold increase in student enrollment from fewer than 1 million students enrolled in 2001 to 7.5 million in 2011, and over 172,000 teachers employed in more than 13,000 primary and secondary schools.⁹ In 2013, State and USAID stated that there are clear indicators of progress in the education sector, demonstrated by the 8 million students enrolled in school, of which more than a third are girls.¹⁰

Both the Afghan government and U.S. agencies claim improvements in the education sector but also note that challenges remain. For example, in his introduction to the second *National Education Strategic Plan* in 2010, the Minister of Education acknowledged that access and quality remain concerns.¹¹ Similarly, in the 2011 *National Priority Plan—Education For All*, the MOE characterized the challenges in the Afghan education sector as “daunting,” noting that the increased demand for education since 2001 placed significant strain on the education system, exceeding the education system’s capacity.¹² Additionally, the MOE estimates that 3.3 million children are still out of school. Insecurity, poverty, child labor, lack of schools in remote areas, long walking distance to schools, and harassment of children on their way to school remain barriers to access to education.¹³

Structure of the Afghan Education System

According to Article 43 of the Afghanistan Constitution, education is a right for all Afghan citizens and will be offered free of charge in state institutions.¹⁴ In support of this, the MOE is responsible for administering the Afghan education system up to the college level, which consists of general education, Islamic education, technical and vocational education, teacher training, and literacy. General education consists of three levels:

- Primary Education: Grades 1 through 6, where students ages 7 to 12 learn reading, writing, arithmetic, and national culture.
- Lower Secondary Education: Grades 7 through 9, for students ages 13 to 15.
- Higher/Upper Secondary Education: Grades 10 through 12, where students ages 16 to 18 choose between continuing with an academic path that could lead to university, or studying subjects such as applied agriculture, aeronautics, arts, commerce, and teacher training.

As part of its general education system, in addition to the formal primary and secondary schools, the MOE also supports community-based education to provide access to grades 1 through 9 for girls and boys in remote rural and semi-urban areas, where access to MOE facilities is impractical due to distance or because the students are too old to join formal MOE schools.¹⁵ In community-based schools, the community is responsible for providing a sheltered physical space, including maintenance and security, equipment, and materials.

⁹ Islamic Republic of Afghanistan, *Education Joint Sector Review 1391/2012: Primary and Secondary Schooling Sub-Sector Report*, June 2012.

¹⁰ State, Response to SIGAR Letters to the Department of State, USAID, and Department of Defense Requesting Top Most Successful and Least Successful Projects, August 5, 2013; and USAID, Response to SIGAR Letter to the Department of State, USAID, and Department of Defense Requesting Top Most Successful and Least Successful Projects, May 9, 2013.

¹¹ MOE, *National Education Strategic Plan for Afghanistan 1389-1393 (2010-2014)*, October 25, 2010.

¹² MOE, *National Priority Plan-Human Resources Development Cluster: Education for All*, Final 2011.

¹³ Islamic Republic of Afghanistan, MOE, Department of Planning and Evaluation, *Afghanistan National Education for All (EFA) Review Report*, 2015, June 2014.

¹⁴ Islamic Republic of Afghanistan, *The Constitution of Afghanistan, Chapter Two: Fundamental Rights and Duties of Citizens, Article 43*, ratified January 26, 2004.

¹⁵ Islamic Republic of Afghanistan, MOE, General Directorate General Education Department of Basic and Secondary Education, *Policy Guidelines For Community-Based Education*, February 2012. The MOE requires community-based education providers to provide students education at least for grades 1 through 3, with additional grades up to grade 9 where feasible.

According to MOE's *Policy Guidelines For Community-Based Education*, the physical space for the school "could be a community hall, a room in a house, or, if these are not available, the local mosque."¹⁶ In addition, all teachers register as formal teachers with the MOE and are to follow the formal government curriculum and guidelines.

U.S. Agencies Have Requirements, Guidance, and Best Practices to Track Education Program Costs, Develop Strategies, and Assess Program Progress

In their programming to support primary and secondary education in Afghanistan, U.S. agencies must follow general federal requirements and guidance related to tracking program costs, developing strategies, and assessing program progress. Specifically, Office of Management and Budget Circular A-136 requires agencies to track the net costs of "major programs," which can include "an agency's mission, strategic goals, functions, activities, services, projects, processes, or other meaningful grouping."¹⁷ Additionally, 5 U.S.C. § 306 and 31 U.S.C. § 1115 require U.S. agencies to develop strategic plans and performance plans that describe objective, quantifiable, and measurable performance goals for accomplishing major program activities.¹⁸ In addition, agencies are encouraged to embrace and follow best practices related to strategies and program assessments. For example, in February 2004, the U.S. Government Accountability Office (GAO) identified six desirable characteristics for developing and implementing effective national strategies, including the importance of addressing who will implement a strategy, what their roles will be compared to others, and mechanisms for them to coordinate their efforts.¹⁹

DOD, State, and USAID must also assess the progress of their efforts in Afghanistan. The National Defense Authorization Act for Fiscal Year 2008 required DOD to report to Congress on the U.S. government's progress toward security and stability in Afghanistan, including an assessment of key indicators of economic activity, such as education, that should be considered the most important for determining the prospects of stability in Afghanistan.²⁰ State and USAID's *Evaluation Guidelines for Foreign Assistance* calls for program evaluations, which focus on a program area in a country and cover multiple activities, as necessary to give a total understanding of U.S. government programs in a thematic area.²¹ Further, USAID's *Automated Directive System (ADS) Chapter 203, Assessing and Learning* requires its missions to assess and report details on the results achieved with their programs in a fiscal year and set performance targets for future years.

Though not requirements, SIGAR and GAO have previously reported that systematically comparing the effectiveness of multiple programs aimed at the same objective—including compiling the performance metrics

¹⁶ MOE, General Directorate General Education, Department of Basic and Secondary Education, *Policy Guidelines For Community-Based Education*, February 2012.

¹⁷ Office of Management and Budget, *Circular Number A-136 Revised, Financial Reporting Requirements*, October 21, 2013.

¹⁸ Government Performance and Results Act of 1993, Pub. L. No. 103-62, §3, 107 Stat. 285, 286, codified at 5 U.S.C. § 306; and GPRA Modernization Act of 2010, Pub. L. No. 111-352, § 3, 124 Stat. 3866, 3867 (2011), codified at 31 U.S.C. § 1115.

¹⁹ GAO, *Combating Terrorism: Evaluation of Selected Characteristics in National Strategies Related to Terrorism*, GAO-04-408T, February 3, 2004.

²⁰ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, §1230 (amended 2012). DOD prepared these reports in coordination with the Secretary of State, the Office of Management and Budget, the Director of National Intelligence, the Attorney General, the Administrator of the Drug Enforcement Administration, the USAID Administrator, and the Secretary of Agriculture. The Act required the reports to include a discussion of more than 10 performance indicators and measures of progress, including the estimated strength of the insurgency, a description of all terrorist and insurgent groups operating in Afghanistan, summary statistics on military operations, and reconstruction and development. For reconstruction and development, the report required an assessment of key indicators of economic activity, such as roads, education, health, agriculture, electricity, and unemployment and poverty levels that should be considered the most important for determining the prospects of stability in Afghanistan.

²¹ State, Office of the Director of U.S. Foreign Assistance, *Evaluation Guidelines for Foreign Assistance*, March 25, 2009.

and evaluations from individual programs—can help to assess overall efforts.^{22, 23} Finally, *Standards for Internal Control in the Federal Government* call for management to obtain “relevant data from reliable internal and external sources in a timely manner” and notes that “reliable internal and external sources provide data that are reasonably free from error and bias and faithfully represent what they purport to represent.”²⁴

DOD, STATE, AND USAID SPENT AT LEAST \$759.6 MILLION SINCE FY 2002 TO SUPPORT PRIMARY AND SECONDARY EDUCATION IN AFGHANISTAN, BUT THE FULL AMOUNT OF DOD SPENDING ON AFGHAN EDUCATION IS UNKNOWN

For the purposes of this report, we analyzed information DOD, State, and USAID provided to identify the total number of known U.S. government primary and secondary education programs conducted and assistance provided since FY 2002. See appendix I for full details of our methodology for this analysis. From FY 2002 through FY 2014, we determined that DOD, State, and USAID spent more than \$759.6 million on 39 programs to support primary and secondary education in Afghanistan.²⁵ Table 1 shows the number of programs DOD, State, and USAID identified, and the funding spent, to support primary and secondary education in Afghanistan from FY 2002 through FY 2014. See appendix II for additional details on the programs and projects implemented by each agency.

²² GAO, *Maritime Security: Ongoing U.S. Counterpiracy Efforts Would Benefit From Agency Assessments*, GAO-14-422, June 19, 2014; and SIGAR, *U.S. Civilian Uplift in Afghanistan Is Progressing but Some Key Issues Merit Further Examination as Implementation Continues*, SIGAR 11-2, October 26, 2010. With respect to our 2010 report, U.S. Embassy Kabul generally concurred with our recommendations but noted that the agencies’ headquarters in Washington, D.C., should be tasked to analyze and apply lessons learned and best practices.

²³ SIGAR, *Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress*, SIGAR 15-24-AR, December 18, 2014. We recommended that DOD, State, and USAID use existing program-level monitoring and evaluation data and reports to conduct an agency-wide assessment of each agency’s efforts to support Afghan women, which can be used as benchmarks for future programming and assessments. We also recommended that the agencies develop a plan and timeframes for assessing each agency’s efforts to support Afghan women on an ongoing basis that account for the changing operational environment in Afghanistan, and implement the plan going forward. DOD partially concurred with our recommendations, stating that it planned to track future spending on women in the Afghan National Defense and Security Forces and that its existing progress reports provided an overall assessment of women in Afghanistan. In their joint comments, State and USAID did not concur with our recommendations because they believed their existing mechanisms for tracking and assessing their efforts supporting Afghan women were sufficient. However, given the difficulties all three agencies had in identifying the full extent of their efforts and the lack of agency-level assessments on the impact of those efforts, we maintained that the recommendations were valid and necessary.

²⁴ GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G, September 10, 2014.

²⁵ Unlike State and USAID, DOD does not generally organize its activities in Afghanistan as programs. Because we focused solely on a subset of Commander’s Emergency Response Program projects in the education project category, we treated these projects as a single program functionally equivalent to other agencies’ programs for comparative purposes rather than as a series of individual projects.

Table 1 - DOD, State, and USAID Programs and Funding to Support Primary and Secondary Education in Afghanistan (FY 2002 – FY 2014)

	Number of Programs	Amount Spent
DOD	1	\$141,725,244 ^a
State	7	3,884,753 ^b
USAID	31	613,974,138
Total	39	\$759,584,135

Source: SIGAR analysis of DOD, State, and USAID data

Notes:

^a Although the scope of the overall audit covers FY 2002 through FY 2014, information for DOD only includes data from FY 2004 through FY 2014. DOD spent at least \$141.7 million on efforts to support primary and secondary education but, as discussed below, the total amount DOD spent is likely higher.

^b Reported State program and funding data includes data from FY 2011 through FY 2014.

State and USAID Spent \$617.9 Million on the Afghan Primary and Secondary Education Sectors

Based on our analysis of State- and USAID-provided data, we determined that the two agencies were able to identify their efforts and the amount of funds or the percentage of each program that directly supported primary and secondary education. State spent approximately \$3.9 million on seven programs supporting primary and secondary education since FY 2011.²⁶ State funded these programs through grants and cooperative agreements from the U.S. Embassy Kabul Public Affairs Section, which, according to its website is “charged with engaging the Afghan people, facilitating understanding about the U.S. mission in Afghanistan, and promoting cultural awareness and education.”²⁷ State programs focused on activities such as publishing and distributing children’s books, providing English language skills training, and training teachers. The largest State program was a \$3.2 million library program, which funded the publication and distribution of over 1.9 million children’s books throughout Afghanistan. The remaining six programs funded by State were much smaller, all falling under \$280,000 in spending.

USAID reported the largest number of programs and the greatest amount of funding for U.S. primary and secondary education efforts in Afghanistan. From FY 2002 through FY 2014, USAID funded 31 primary and secondary education programs and spent almost \$614 million in Afghanistan. Within the scope of primary and secondary education, USAID’s programs funded several specific areas of concentration: teacher training, child

²⁶ This total does not include an additional \$5.85 million we could not analyze that the U.S. Embassy Kabul Public Affairs Section spent on 13 grants funded with Diplomatic and Consular Program funds. State refused to provide full information on these grants, which would have allowed us to determine whether they were within the scope of our audit, asserting that SIGAR does not have the authority to review these expenditures. However, Congress gave SIGAR broad authority to investigate all “amounts appropriated or otherwise made available for any fiscal year for the reconstruction of Afghanistan under . . . any other provision of law.” National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 1229(m)(1)(B)(iii). In exercising this authority, SIGAR is authorized “to make such investigations and reports . . . as are, *in the judgment of the Inspector General*, necessary or desirable.” 5 U.S.C. app. § 6(a)(2) (emphasis added). This broad authority was clearly intended to ensure that government officials may not pick and choose which programs and which funds will be audited or investigated.

²⁷ U.S. Embassy Kabul, “Public Affairs Section,” accessed November 9, 2015, <http://kabul.usembassy.gov/pas2.html>.

literacy, community-based education, textbook printing and distribution, and school construction. USAID's largest single program was the Building Education Support System for Teachers program, which disbursed almost \$100 million to provide continuing education to primary and secondary teachers. USAID's smallest completed program was a \$285,000 grant to assist the MOE with the printing and distribution of textbooks for students in grades 1 through 6. Approximately \$85 million of USAID's funding was on-budget for the MOE to print and distribute textbooks, and for teacher training through the World Bank-administered Afghanistan Reconstruction Trust Fund as part of the Basic Education, Literacy, and Training program.^{28, 29}

According to USAID, 9 of the 31 programs it funded from FY 2002 through FY 2014 included multiple components, not all of which exclusively supported primary and secondary education.³⁰ For the 9 programs with components outside of our scope, USAID was able to identify the percentage of each program that specifically supported primary and secondary education. For example, six awards under the Schools and Clinics Construction and Refurbishment Program supported the construction of both educational and health facilities in various provinces throughout Afghanistan. Based on USAID-provided data, of the approximately \$83 million awarded for the program overall, 63 percent, or approximately \$52.4 million went to supporting school construction.

Based on information provided by USAID, five of its programs to support primary and secondary education in Afghanistan will continue past 2016:

1. the Multi-Input Area Development Global Development Alliance program,
2. the Assessment of Learning Outcomes and Social Effects in Community-Based Education program,
3. the Strengthening Education in Afghanistan-II program,
4. the Basic Education, Literacy, and Training–Community Based Education program with the MOE, and
5. Basic Education, Literacy, and Training–Community Based Education program with the United Nations Children's Fund.

State informed us that, as of September 2015, it is unsure of what future programs it might fund through the U.S. Embassy Kabul Public Affairs Section to support primary and secondary education. See appendix II for details on these programs.

DOD Spent At Least \$141 Million on Primary and Secondary Education in Afghanistan, But the Total Amount Is Likely Higher

From FY 2004 through FY 2014, we found that DOD spent at least \$141.7 million on Commander's Emergency Response Program (CERP) projects to support primary and secondary education; however, this amount may be higher.^{31, 32} DOD's Financial Management Regulation requires all DOD agencies to provide reports containing

²⁸ USAID provides on-budget funding to programs through the Afghan government's operating or development budget.

²⁹ In our July 2011 audit of the Afghanistan Reconstruction Trust Fund, we found limitations in the mechanisms the World Bank uses to administer, oversee, and report on the uses and results of donor funding. See SIGAR, *The World Bank and the Afghan Government Have Established Mechanisms to Monitor and Account for Funds Contributed to the Afghanistan Reconstruction Trust Fund, but Some Limitations and Challenges Should Be Addressed*, SIGAR Audit-11-14, July 22, 2011. We currently have an ongoing audit to determine the extent to which the World Bank and the Afghan government have improved efforts to monitor, manage, and account for U.S. contributions to the Afghanistan Reconstruction Trust Fund.

³⁰ In some cases, these programs supported other education sectors, such as higher education, technical and vocational education and training, or adult literacy. In other cases, these programs also supported non-education sectors, such as healthcare.

³¹ Although the scope of the overall audit covers FY 2002 through FY 2014, the CERP dataset only includes data from the beginning of the program in FY 2004 through FY 2014.

³² The purpose of CERP is to enable military commanders to respond to urgent humanitarian relief and reconstruction requirements by carrying out projects that are intended to immediately assist the indigenous population and can be sustained by the local population or government. See U.S. Forces–Afghanistan (USFOR-A), *Money As A Weapons System*

the financial and activity information for each of their programs.³³ Beginning in November 2003, DOD required military commanders to track their use of CERP funds by different project categories, including education.³⁴ However, DOD is not required to further track education projects by sub-categories such as primary and secondary education and, therefore, could not easily isolate CERP projects supporting or benefitting these efforts. Using the CERP projects that DOD identified in the education project category, we determined which projects supported primary and secondary education by analyzing the project descriptions DOD provided for each project. Based on our analysis, DOD's efforts included 3,286 individual CERP projects that supported a variety of activities within our scope, including school construction; textbook distribution; and the purchase of school desks, school tents, and miscellaneous school supplies. These projects varied in size and scope. Smaller projects, with funding of less than \$1,000, included approximately \$32 spent to purchase a blackboard for a school in Helmand province in 2012 and approximately \$260 spent to repair the windows of a girls' school in Farah province in 2004. There were also larger projects, such as \$6.8 million spent for the MOE to purchase books for Afghan students in Parwan province in 2008 and \$262,074 spent to construct a primary school in Kunar province in 2009.

However, we found limitations in DOD's tracking of certain CERP projects that prevented us from determining exactly how much DOD spent on projects supporting or benefitting primary and secondary education. The approximately \$141.7 million DOD spent only covered 2,284 of the 3,286 CERP projects we identified within our scope. We could not identify funding amounts for the other 1,002 CERP projects for two reasons. First, although DOD provided us data on CERP projects conducted between FY 2004 and FY 2014, the data for FY 2004 through FY 2006 did not include project identification numbers to help track the costs of each unique project in DOD's financial system. We identified 923 primary and secondary education projects funded by CERP between FY 2004 and FY 2006, but we could not determine how much DOD spent on each education project during that time. Second, due to how DOD funded some CERP projects, we were able to identify another 79 primary and secondary education projects conducted prior to FY 2011 but could not determine how much was spent on each project. DOD's use of "bulk" funds on CERP projects meant that one stream of funding could have covered multiple CERP projects, but we could not disaggregate how much was spent on each CERP project under a "bulk" fund.³⁵ As a result, although DOD subsequently corrected the two issues with how it tracked CERP funds in FY 2007 and again in FY 2011 to improve tracking of future CERP projects, DOD spent additional money on CERP beyond the \$141.7 million we were able to identify.³⁶

In addition, we asked DOD to identify any non-CERP-funded DOD efforts supporting primary and secondary education. In response, DOD provided a range of contact information for DOD units, programs, and individuals that may have engaged in additional efforts to promote primary and secondary education. DOD officials noted

Afghanistan (MAAWS-A): Commander's Emergency Response Program (CERP) SOP, USFOR-A Pub 1-06, updated December 2009.

³³ DOD, Financial Management Regulation, Volume 6B, Chapter 1, November 2001.

³⁴ DOD Under Secretary of Defense, Memorandum for Commander in Chief, U.S. Central Command and the Secretary of the Army: Guidance on the Use of Appropriated Funds for the Commander's Emergency Response Program (CERP), November 25, 2003. DOD originally required commanders to report on 15 different project categories. The number of CERP categories expanded to 20 in 2009. See U.S. Forces-Afghanistan (USFOR-A), *Money As A Weapons System Afghanistan (MAAWS-A): Commander's Emergency Response Program (CERP) SOP*, USFOR-A Pub 1-06, December 2009; and USFOR-A, *Money As A Weapons System Afghanistan (MAAWS-A): Commander's Emergency Response Program (CERP) SOP*, USFOR-A Pub 1-06, March 2012.

³⁵ Within CERP, individual "bulk" funds allow users to pay for multiple smaller CERP projects under a single funding stream. In the case of our audit, the bulk funds we found to support primary and secondary education also supported non-education projects. Although DOD tracked each "bulk" fund as an individual funding stream, we could not disaggregate how much of a "bulk" fund went to each individual CERP project it funded. In technical comments provided for this report, DOD told us that, after identifying the issue with bulk fund identification numbers in FY 2009, the Department resolved it with the design and implementation of the CERP Review and Reporting Tool in FY 2010 and FY 2011. Since then, all projects within a bulk fund have a unique identification number.

³⁶ We have an ongoing audit of CERP in Afghanistan evaluating whether DOD assessed the effectiveness of individual CERP projects and the overall program in meeting DOD and U.S. strategic goals and objectives.

that because DOD did not have programs specifically devoted to education, any such efforts were not centrally compiled and that this information, if it exists, is spread across multiple DOD databases and units. Using the information DOD could provide, we were able to collect anecdotal evidence that DOD conducted additional primary and secondary efforts since 2002. For example, a DOD-published news article from 2002 reported that Civil Affairs units conducted activities that supported primary and secondary education in Afghanistan—such as building schools and providing school supplies—prior to the start of CERP in 2004.³⁷ Additionally, according to the Senior Civil Affairs Representative to the U.S. Special Operations Command, prior to the initiation of CERP, some Civil Affairs units supported primary and secondary education by providing direct services, such as security, so that local schools could operate safely or by acting as mediators between local communities and Afghan authorities to obtain needed resources for schools. For example, one Civil Affairs unit created an ad-hoc transportation program by repurposing a dump truck to transport children to and from school in between its deliveries of gravel to a local U.S. base. Based on this information, and limitations in how DOD tracked and reported CERP funds, DOD likely provided more support for primary and secondary education in Afghanistan than it was able to identify in response to our requests for information.

DOD officials told us that the department does not currently plan to conduct any future activities in primary and secondary education, as DOD's mission has transitioned to training, advising, and assisting Afghan security forces and counterterrorism operations. However, local commanders may occasionally implement small-scale CERP education projects near enduring U.S. bases in Afghanistan.

USAID HAS A STRATEGY TO GUIDE ITS EDUCATION EFFORTS, BUT COULD HAVE IDENTIFIED OTHER AGENCIES' ROLES AND RESPONSIBILITIES

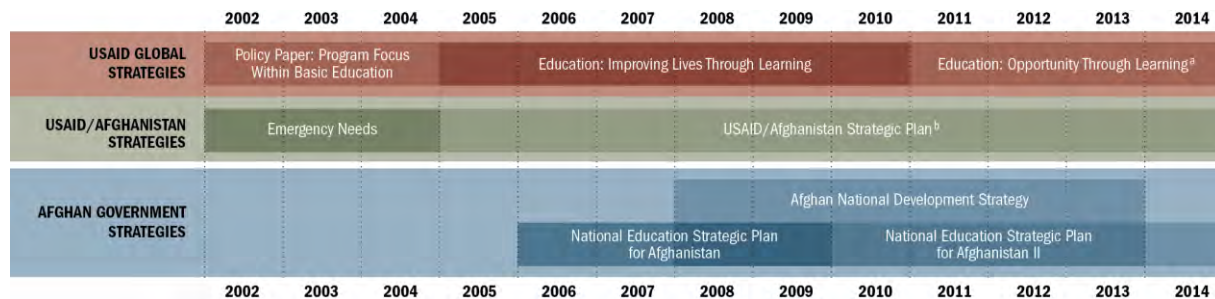
USAID Developed an Education Strategy for Afghanistan, but DOD and State Did Not

Since 2005, USAID/Afghanistan has had a strategy to guide its efforts to support primary and secondary education in Afghanistan.³⁸ Figure 1 shows USAID's agency-wide global and USAID/Afghanistan's education strategies over time alongside the Afghan government's education strategies.

³⁷ Kathleen Rhem, "Civil Affairs Soldiers Assist Afghan Students, Leaders," U.S. Department of Defense, October 18, 2002, accessed July 22, 2015, <http://archive.defense.gov/news/newsarticle.aspx?id=42601>. Though Civil Affairs units conducted education activities, their primary mission was to separate the population from insurgents. The Civil Affairs units used CERP funds to conduct education activities once those funds were available to them after 2004.

³⁸ Although USAID did not have an education strategy to guide its primary and secondary education activities from 2002 through 2004, it did collaborate with the international donor community to identify the emergency needs and priorities in the Afghan education sector.

Figure 1 - USAID Education Strategy Timeline (2002–2014)



Source: SIGAR analysis of USAID and MOE data

Notes:

^a USAID's *Education: Opportunity Through Learning* strategy has not yet been updated and remains in effect.

^b The *USAID/Afghanistan Strategic Plan* has not yet been updated and remains in effect.

DOD officials told us that DOD does not have a specific education mission. Therefore, DOD did not have defined strategies and objectives to specifically guide its education efforts in Afghanistan. DOD officials said that its primary focus was the counterinsurgency mission, and any efforts to help build the capacity of Afghanistan's education system were to support that mission.³⁹ DOD broadly addressed education in its operational guidance for CERP, *Money As A Weapons System–Afghanistan*, listing education as an example reconstruction activity within the scope of CERP.⁴⁰ In addition, DOD and USAID officials confirmed with us that the two agencies coordinated with respect to CERP spending, which included primary and secondary education efforts. USAID provided representatives to DOD's provincial reconstruction teams and district stability teams, who provided technical advice and guidance to military personnel in the field. However, USAID officials told us they were unaware of any agency documentation outlining the roles and responsibilities of USAID officials advising DOD on CERP projects.

State does not have its own education strategy. State officials told us that State recognized USAID as the primary U.S. agency implementing primary and secondary education programs in Afghanistan and deferred to USAID for strategies and objectives related to these efforts. According to State and USAID officials, State's deference towards USAID for education strategies and objectives was the product of operational reality, given that USAID had a much larger presence and portfolio in Afghanistan than State. However, State does not use USAID's education strategy to guide its efforts. State officials also explained that the agency conducted the majority of its education programming in the higher education sector and noted that only seven of its education programs focused on primary and secondary education.

USAID/Afghanistan's Mission-Specific Strategy Aligns with USAID Global Education Strategies

USAID's *Automated Directives System (ADS) Chapter 201, Planning*, calls for its missions to create a strategic plan in countries where a joint country assistance strategy is not in place to help link a mission's foreign

³⁹ To support this statement, DOD provided a copy of its *Joint Publication Field Manual 3-24: Counterinsurgency Field Manual*. This guidance notes that addressing essential services, including schools, can be a means of promoting socio-economic growth with the goal of winning over target populations through improvements to their quality of life. The manual additionally lists building schools as a key activity to provide overt and direct benefit to a community and to begin the process of establishing the host national government's legitimacy.

⁴⁰ This operational guidance calls for DOD and USAID to coordinate at the provincial reconstruction team level.

assistance program to policy and program priorities, and to U.S. foreign policy in general.⁴¹ In accordance with this policy, since 2005, the *USAID/Afghanistan Strategic Plan 2005-2010* guided USAID/Afghanistan's primary and secondary education efforts.⁴² USAID officials stated that the strategic plan is USAID/Afghanistan's mission-level strategy. While USAID/Afghanistan initially intended for the strategic plan to run from 2005 to 2010, officials confirmed to us that USAID/Afghanistan still uses this strategy as a result of changing agency guidance and the political situation in Afghanistan. For example, according to a USAID/Afghanistan official from the Office of Program and Project Development, following Afghanistan's 2014 elections, USAID/Afghanistan was unable to negotiate or collaborate with the Afghan government to create a new strategy until the National Unity Government was formed. In accordance with USAID's *Strategic Planning—Frequently Asked Questions: A Mandatory Reference for ADS Chapter 201*, revised in September 2008, a USAID operating unit's most recent strategic plan, including those that have expired, may be considered the approved strategic plan for purposes of meeting statutory, policy, and planning requirements.⁴³

Alongside the USAID/Afghanistan strategic plan, USAID also published its first formal, agency-wide, global education strategy, *Education Strategy: Improving Lives Through Learning*, in 2005. USAID officials told us the intent of the global strategy was to prioritize education approaches that demonstrate the greatest returns and results given USAID's limited resources. USAID officials told us that the agency then updated the global strategy in 2011. The 2011 strategy notes that USAID updated it to ensure that the agency's global education investments would be informed by presidential policy guidance; grounded in current evidence-based analysis of educational effectiveness; and aimed at maximizing the impact and sustainability of its development efforts. In 2011, USAID also issued new guidance, the *Policy Directive on Agency-Wide Policy and Strategy Implementation*, suggesting that if a mission identifies a goal or development objective in a given sector, its mission-level strategy and programming in that sector should be aligned with the goals of the most current policy-wide strategy.⁴⁴ Based on our analysis, USAID/Afghanistan's strategic plan aligns with the 2005 and 2011 global strategies.

Although USAID/Afghanistan's strategic plan did not always use the same terminology as USAID's 2005 and 2011 global strategies, its objectives addressed the same themes and general purposes.⁴⁵ For example, all three strategies have a goal to increase access to basic education services. Specifically, USAID/Afghanistan's strategic plan identifies "increasing access to quality teaching and suitable learning environments" as an objective, which supports the 2005 global strategy's "Promoting Equitable Access to Quality Basic Education" objective. Both objectives highlight the importance of access to, and the quality of, the education system in Afghanistan. In addition, USAID/Afghanistan's strategic plan objective of "work[ing] with communities to improve the quality of literacy, numeracy and other basic skills training" clearly reflects the USAID 2005 global strategy's objective of "increasing flexibility beyond [formal] primary education" and the USAID 2011 global strategy's objective of "greater engagement, accountability, and transparency by communities and the public." While USAID/Afghanistan's strategic plan does not focus as heavily on reading as USAID's 2011 global

⁴¹ USAID, ADS Chapter 201.3.4.1, Purpose of Long Term Planning, effective February 2, 2006.

⁴² The strategic plan was not exclusively an education strategy, but it identified "a better educated and healthier population" as one of its three objectives, with corresponding intermediate results and USAID program components specific to education. USAID/Afghanistan did not produce another strategy addressing primary and secondary education after 2005. However, USAID/Afghanistan updated its goals and objectives for education in the *U.S. Foreign Assistance for Afghanistan Post Performance Management Plan 2011-2015*.

⁴³ USAID, *Strategic Planning—Frequently Asked Questions: A Mandatory Reference for ADS Chapter 201*, effective September 24, 2008.

⁴⁴ USAID, *Policy Directive on Agency-Wide Policy and Strategy Implementation*, July 11, 2011.

⁴⁵ USAID/Afghanistan's strategic plan and USAID's 2005 and 2011 education strategies each use differing terminology to refer to their goals and objectives. To avoid confusion among differing definitions for the terms "strategic objectives," "objectives," and "goals," for the purposes of this report, we use the term "objectives" to refer to the strategies' goals or objectives.

strategy, it does include broad strategic activities, such as improving literacy and teaching in Afghanistan, that align with USAID's 2011 global strategy objective to improve reading instruction and delivery systems.

USAID's Strategy Does Not Take into Account Other U.S. Agencies' Roles and Responsibilities for Supporting the Development of the Afghan Education Sector

USAID/Afghanistan followed agency-specific and U.S. government-wide guidance requiring that it create long-term strategic plans for its education programs in Afghanistan.⁴⁶ In September 2010, the White House issued *Presidential Policy Directive (PPD) 6: U.S. Global Development Policy*, which requires USAID to lead the U.S. government's efforts in host countries to focus investment in key areas that shape countries' overall stability and prosperity.⁴⁷ PPD 6 further calls for the U.S. government to ensure that its distinct development, diplomacy, and defense efforts mutually reinforce and complement one another in an integrated comprehensive approach. Though not specific to U.S. efforts in Afghanistan, PPD 6 recognizes the need to design strategies that fit the context of each host nation and the importance of designating a focal point to maximize the effectiveness of U.S. efforts to prepare, plan for, and conduct reconstruction and stabilization assistance. To this end, the directive establishes USAID as the lead coordinator of development for the U.S. government.

As the primary agency conducting U.S. education development efforts in Afghanistan—and the only agency to have an education strategy—USAID did not articulate how other agencies' education efforts support its strategies and objectives. USAID does not require its missions to explicitly address the roles of other U.S. agencies in their strategies, but best practices consider it important to do so. For example, GAO identified a set of six desirable characteristics to assess national strategies and aid responsible parties in further developing and implementing their strategies.⁴⁸ According to GAO's best practices, strategies should address who will be implementing the strategy, what their roles will be compared to others, and mechanisms for them to coordinate their efforts. Such inclusion of organizational roles and responsibility fosters coordination and enhances both implementation of a strategy and accountability. The more detail a strategy provides on each characteristic, the easier it is for the responsible parties to implement it and achieve its goals.

USAID/Afghanistan's current strategic plan does not clearly detail the roles and responsibilities of the other U.S. agencies—specifically DOD and State—working alongside USAID in helping achieve education objectives or the mechanisms through which USAID coordinates with DOD and State on their education efforts. For example, the USAID/Afghanistan's strategic plan references the mission's broad leadership role in the reconstruction effort, but the plan does not meet best practices by explicitly outlining what this role means in the context of education and the role other U.S. agencies have to improve education in Afghanistan. Although USAID/Afghanistan issued its strategic plan in 2005—prior to the 2010 issuance of PPD 6, which established USAID as the U.S. government's leader for development efforts—the strategic plan continues to be the U.S. government's only strategy for improving Afghanistan's education sector. Without addressing the roles and responsibilities of other involved U.S. agencies in USAID/Afghanistan's education strategy, USAID is missing the opportunity to increase coordination and accountability of U.S. government efforts.

⁴⁶ USAID, ADS Chapter 201.3.4.1, Purpose of Long Term Planning, effective February 2, 2006. Government Performance and Results Act of 1993, Pub. L. No. 103-62, §3, 107 Stat. 285, 286, codified at 5 U.S.C. § 306; and GPRA Modernization Act of 2010, Pub. L. No. 111-352, § 3, 124 Stat. 3866, 3867 (2011), codified at 31 U.S.C. § 1115.

⁴⁷ Executive Office of the President, *Presidential Policy Directive/PPD-6: U.S. Global Development Policy*, September 22, 2010.

⁴⁸ GAO, *Combating Terrorism: Strategy to Counter Iran in the Western Hemisphere Has Gaps That State Department Should Address*, GAO-14-834, September 29, 2014; GAO, *National Capital Region: 2010 Strategic Plan is Generally Consistent with Characteristics of Effective Strategies*, GAO-12-276T, December 7, 2011; and GAO, *Combating Terrorism: Evaluation of Selected Characteristics in National Strategies Related to Terrorism*, GAO-04-408T, February 3, 2004.

DOD, STATE, AND USAID HAVE NOT FULLY ASSESSED THEIR EFFORTS TO SUPPORT EDUCATION IN AFGHANISTAN

DOD Did Not Assess the Effectiveness of Its Education Efforts, and State Only Evaluated Individual Programs

The National Defense Authorization Act for Fiscal Year 2008 required DOD to report to Congress on the U.S. government's progress toward stability and security in Afghanistan. This included an assessment of key indicators of economic activity, such as education, "that should be considered the most important for determining the prospects of stability in Afghanistan."⁴⁹ In accordance with section 1230 of the National Defense Authorization Act of 2008, Pub. L. No. 110-181, as amended, DOD's semi-annual *Report on Progress Toward Security and Stability in Afghanistan* included progress updates on combined U.S. government efforts in education, including State and USAID efforts, to build capacity and improve overall education. Specifically, DOD published 14 reports pursuant to section 1230 between June 2008 and October 2014.⁵⁰ According to DOD, because USAID is the lead U.S. agency for development, and because DOD did not have a specified education program, the section 1230 reports primarily highlighted USAID's contribution to the education sector. We found that most discussions in these reports had little to do with DOD education-related efforts and were limited to USAID efforts to include outputs such as the numbers of teachers trained, schools constructed, textbooks printed, or activities such as capacity building within the MOE.⁵¹ Moreover, although DOD recognizes education as a priority of socio-economic development for increasing security and stability in Afghanistan, and cited various CERP projects as its contributions to the education sector, DOD officials told us that the department did not have defined strategic goals and objectives for its education activities against which to assess its contribution to sector-level progress.

State and USAID's *Evaluation Guidelines for Foreign Assistance* calls for the agencies to conduct evaluations of their activities in a program area to help give a total understanding of U.S. government achievements, impacts, failures and challenges in a thematic area, such as education. However, State did not follow this guidance. According to State officials, the department did not have specific primary and secondary education strategic objectives against which to evaluate overall progress in the sector. Instead, based on documentation provided by State, we determined that the department, to a more limited extent, assessed the progress of each of the seven grants it identified as supporting primary and secondary education individually against indicators identified in each program's monitoring and evaluation plan, in accordance with U.S. Embassy Kabul's *Public Affairs Section Grants Standard Operating Procedure* guidance. State acknowledged that it did not then aggregate all of its program-level evaluations into one overall assessment of its education efforts. State does not conduct this type of assessment and referred us to USAID for assessments of the overall impact of U.S. or agency-specific efforts supporting primary and secondary education projects.

SIGAR and GAO have previously reported that collecting performance information and systematically comparing the effectiveness of multiple programs aimed at the same objective can help to assess overall efforts in a sector and is essential to gauge progress towards achieving goals and ensuring that resources are focused most effectively.⁵² Without comprehensive assessments of the work performed in education, DOD and

⁴⁹ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, §1230, as amended.

⁵⁰ The National Defense Authorization Act for Fiscal Year 2015, Pub. L. No. 113-291, repealed the section 1230 requirement, which was superseded by section 1225 of that Act. Although section 1225 requires that DOD report on enhancing security and stability in Afghanistan, it does not include an assessment of progress on education.

⁵¹ In addition, all but two of the section 1230 reports cite progress in the education sector—exemplified by increasing enrollment numbers—since 2002; however, only some of the reports cite the MOE as the source of enrollment data, while the majority of the reports do not cite any source for the basis of their progress updates.

⁵² GAO, *Maritime Security: Ongoing U.S. Counterpiracy Efforts Would Benefit From Agency Assessments*, GAO-14-422, June 19, 2014; GAO, *Performance Measurement and Evaluation: Definitions and Relationships*, GAO-11-646SP, May 2, 2011; SIGAR, *U.S. Civilian Uplift in Afghanistan Is Progressing but Some Key Issues Merit Further Examination as Implementation*

State will be unable to determine the impact that the \$145.6 million they have spent has had in improving Afghan education.

USAID Conducted Required Assessments, But Did Not Fully Assess Overall Education Sector Progress and Used Questionable Data in Reports

Since 2008, USAID has aggregated and assessed performance across its education programs in Afghanistan, including those supporting primary and secondary education—through its portfolio reviews and annual Performance Plan and Report submissions, as required by USAID’s *ADS Chapter 203, Assessing and Learning*.⁵³ However, we found that these assessments did not reflect a complete study of USAID’s overall progress in the sector as called for in best practices. Further, we identified weaknesses in the performance data USAID used when reporting on overall progress in the Afghan education sector.

USAID Assessed Individual Education Programs, But Did Not Use Its Data to Develop an Overall Sector Assessment

As called for in ADS 203, USAID/Afghanistan’s annual portfolio reviews provide highlights on education efforts, and information on individual education program’s performance and challenges that allow agency officials to compare all active education programs in a given year.⁵⁴ The purpose of the portfolio review is to examine strategic issues and determine whether programs in various thematic sectors, or portfolios, such as education are, for example, leading to the targeted results identified in USAID/Afghanistan’s 2005 strategic plan and, in the case of the education portfolio, USAID’s global education strategy. However, although these portfolio reviews are useful planning tools for USAID to consider for future programming, USAID has not used them to assess the performance and progress of the agency’s education portfolio in Afghanistan over time.

USAID officials acknowledged that they do not assess the overall performance of the education sector but noted that they do assess the performance of individual education programs to determine if they are on track to achieve their intended results, as called for in USAID’s *ADS Chapter 200, Introduction to Programming Policy*.⁵⁵ If USAID already assesses data on progress at the individual program level, which according to the agency’s Evaluation Policy should include both output and outcome performance information,⁵⁶ the agency would already have relevant data available to help compile into an overall assessment of its progress in the education sector, as called for in best practices. Specifically, State and USAID guidance, as well as multiple SIGAR and GAO audit reports, cite best practices in compiling monitoring and evaluation data from individual programs into agency-level assessments of the impact of those efforts overall, and support a need for reliable data, including an appropriate mix of output and outcome indicators, to gauge progress towards achieving goals.⁵⁷

Continues, SIGAR 11-2, October 26, 2010; and SIGAR, *Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress*, SIGAR 15-24-AR, December 18, 2014.

⁵³ USAID, *ADS Chapter 203, Assessing and Learning*, partially revised November 2, 2012.

⁵⁴ USAID, *ADS Chapter 203.3.12, Mission Portfolio Reviews*, effective November 2, 2012. For the education portfolio review, USAID/Afghanistan’s education staff collects program information for each active USAID education program in a given year. USAID and USAID/Afghanistan leadership use this information as the basis for their portfolio review discussions. Based on these discussions, USAID makes course corrections for specific projects, when necessary, and makes decisions about future programs.

⁵⁵ USAID, *ADS Chapter 200.3.5.5, Evaluation and Monitoring*, effective January 17, 2012.

⁵⁶ USAID, *USAID Evaluation Policy: Evaluation, Learning from Experience*, January 2011.

⁵⁷ We have previously reported on the importance of using a balanced set of performance indicators—including output and outcome indicators—to measure or assess progress towards performance goals. See SIGAR, *Support for Afghanistan’s Justice Sector: State Department Programs Need Better Management and Stronger Oversight*, SIGAR 14-26-AR, January 24, 2014.

As called for in ADS 203, USAID/Afghanistan's annual Performance Plan and Report submissions detail the results achieved in USAID/Afghanistan's mission during a fiscal year and set performance targets for future years, including education efforts.⁵⁸ USAID/Afghanistan's Performance Plan and Report submissions for education provide a summary of the mission's education accomplishments through a limited number of select performance output indicators in a single year, but do not reflect all applicable performance indicators from the education programs or compare results across multiple years.⁵⁹ As a result, the submissions do not provide the same level of information on whether the agency is achieving its goals and objectives for education in Afghanistan that a sector-wide assessment of outcomes or impacts would provide.

In addition, according to USAID's 2011 *Education Strategy*, "Country programs will evolve to become more strategic and more focused on specific outcomes and impacts."⁶⁰ Analyzing the outcomes and impacts of USAID's education programs would allow USAID to demonstrate what works and what does not, more effectively target resources, and increase accountability.⁶¹ However, USAID/Afghanistan's annual Performance Plan and Report submissions primarily focused on education outputs instead of outcomes or impacts. Specifically, USAID cited output indicators from specific USAID programs, such as the number of teachers trained and the number of textbooks printed, but did not identify or cite outcome indicators or impacts, such as how those teachers applied what they learned in the classroom or how student performance improved as a result of the teacher training. USAID officials told us it is important to note that the agency initially focused the majority of its education programs on output-oriented activities, such as improving access and training teachers because, in 2002, the most pressing issue in the Afghan education sector was providing access.

Without comprehensive assessments of the work performed in the education sector, USAID will be unable to determine the impact that the approximately \$614 million it spent has had in improving Afghan education.

USAID's Reporting on Overall Progress Does Not Show a Causal Link to Specific USAID Efforts and Includes Unverified Afghan Data

We have previously reported on the risks associated with the U.S. government relying on unverified Afghan government-provided data. Accurate and reliable accounting of data is necessary to ensure full accountability over U.S. funds and inform decision making on programming and funding.⁶²

To help demonstrate and report on its overall progress in education, USAID uses education statistics that are not always based on USAID performance data and that cannot be linked to its specific education programs. For example, in USAID's 2014 fact sheet on education in Afghanistan and in response to a 2013 SIGAR request for a list of its most successful programs in Afghanistan, USAID cited increased student enrollment from 900,000 students in 2002 to 8 million in 2013 as evidence of overall progress in the sector.⁶³ However, USAID did not disclose at the time that these statistics are based on data provided by the Afghan government. More importantly, USAID is unable to show a causal link between its specific education programs and these statistics report by the Afghan government. USAID uses external data from the MOE's Education Management

⁵⁸ USAID, ADS Chapter 203.3.14, Operating Unit Annual Performance Plan and Report, effective November 2, 2012. Data from the Performance Plan and Report submission is used to justify foreign assistance programming and resource requests, meet statutory requirements and management reporting needs in support of Presidential Initiatives, and to communicate agency performance information to Congress and the public as required by the GPRA Modernization Act of 2010.

⁵⁹ According to USAID/Afghanistan officials, for missions such as USAID/Afghanistan, which has up to 100 programs at a time, each with its own set of performance indicators, there are too many indicators to report on all of them for every program in the annual performance plan and report submission.

⁶⁰ USAID, *Education: Opportunity Through Learning, Education Strategy 2011-2015*. February 2011.

⁶¹ USAID, *Education: Opportunity Through Learning, Education Strategy 2011-2015*. February 2011.

⁶² SIGAR, *Afghan National Police: More than \$300 Million in Annual, U.S.-funded Salary Payments Is Based on Partially Verified or Reconciled Data*, SIGAR 15-26-AR, January 7, 2015.

⁶³ USAID, Response to SIGAR Letter to the Department of State, USAID and Department of Defense Requesting Top Most Successful and Least Successful Projects, May 9, 2013.

Information System (EMIS), which reflects the combined efforts of the Afghan government, non-governmental organizations, the U.S. government, and other international donors—in other words, performance information that is not unique to USAID—as evidence of progress it is making in the education sector.

Not only did USAID report progress with external Afghan data not clearly linked to USAID efforts, USAID also cannot verify whether this Afghan data is reliable. Both the MOE and independent assessments have raised significant concern that the MOE's education data may not accurately reflect the true number of students enrolled in Afghanistan. For example, in response to a June 2015 SIGAR inquiry letter on the reliability of Afghan education data, USAID acknowledged statements from the Minister of Education that inaccuracies existed in the education data reported by the previous administration and that the figures available in the EMIS database are not precise.⁶⁴ Additionally, the Afghan government's 2012 *Education Joint Sector Review* identified several concerns with Afghan education data, including the need to improve the overall validity and timeliness of EMIS data.⁶⁵ Because the agency relies on Afghan education performance data that is not solely and directly attributable to specific USAID programs and is unreliable, USAID may be portraying an inaccurate picture of what its programs have contributed to the education sector in Afghanistan. According to USAID, while the data are not fully reliable, the Afghan government has steadily improved its verification of education data with the assistance of USAID and other development partners.

CONCLUSION

DOD, State, and USAID have been the key U.S. agencies performing a wide range of activities to develop the primary and secondary education systems of Afghanistan since 2002, and have spent at least \$759.6 million from FY 2002 through FY 2014.

As the lead agency for ongoing and future U.S. education development efforts in Afghanistan, it is important that USAID's strategy incorporate the roles and responsibilities of other U.S. agencies conducting work in the education sector in Afghanistan. Doing so would help unify the U.S. government's efforts through shared objectives and goals. Without such an enhancement to USAID/Afghanistan's current strategic education plan, the U.S. government risks lacking clear, cohesive objectives and goals, and an inability to fully leverage its distinct development efforts to improve the sector.

As we have noted in other reports, we recognize the difficulties and barriers to conducting comprehensive assessments in Afghanistan. While all three agencies have taken some steps to evaluate their programs, these evaluations did not constitute an overall assessment of their full efforts in the education sector in Afghanistan. While it is unclear whether DOD and State will undertake future efforts to support primary and secondary education in Afghanistan, USAID has a number of ongoing programs in the sector. The absence of such comprehensive sector-level assessments leaves the U.S. government, congressional decision makers, the American public, and other stakeholders without the information needed to determine what U.S. investments are accomplishing in Afghanistan. Furthermore, these taxpayer funds have been spent based largely on the assumption that improving the Afghan education sector will result in greater stability within that nation. However, if the agencies cannot determine the improvements they have made, they cannot know whether the education programs have actually led to greater progress and stability in Afghanistan.

Finally, to date, USAID has frequently reported significant improvements in the education sector as one of the United States' biggest successes in the entire Afghanistan reconstruction effort. However, we determined that USAID has relied upon externally generated output data as a measurement of its overall performance and has not established a causal link between their respective efforts and the trends seen in Afghan generated figures, such as student enrollment. Moreover, the accuracy and validity of the Afghan government's data has been

⁶⁴ USAID's response in SIGAR 15-62-SP.

⁶⁵ Islamic Republic of Afghanistan, *Education Joint Sector Review 1391/2012: Primary and Secondary Schooling Sub-Sector Report*, June 2012.

questioned by both the Afghan government and independent parties, calling into question the data's legitimacy and usefulness as a measure of country-wide progress, particularly as a measure of the contribution and impact of U.S. efforts. Without an agency performing an assessment of its own education efforts in Afghanistan, the agency will be unable to determine whether and how its substantial investments have directly contributed to the overall progress reported in Afghan education.

RECOMMENDATIONS

To enhance USAID/Afghanistan's future education strategy, as the lead U.S. agency for development efforts, we recommend that the USAID Administrator:

1. **Update, as appropriate, USAID/Afghanistan's strategic education plan to provide clear descriptions of other U.S. agencies' roles, responsibilities, and accountability for helping to implement the strategy.**

To determine how DOD and State's education efforts have led to improvements in education or increased stability in Afghanistan, we recommend that the Secretary of Defense and the Secretary of State:

2. **Assess the extent to which the education efforts funded by their respective departments, to include primary and secondary education, have led to improvements in education or increased stability in Afghanistan.**

To determine how USAID's efforts have directly contributed to reported gains in Afghanistan's education system, we recommend that the USAID Administrator:

3. **Use existing program-level monitoring and evaluation data and reports, as well as annual Performance Plan and Report submissions and portfolio review information, to develop and issue a sector-wide assessment of the agency's efforts to support education in Afghanistan, including primary and secondary education, with specific consideration of outcomes and impacts.**

To ensure that government decision makers and the general public have an accurate understanding of progress in the Afghan education sector, we recommend that the USAID Administrator:

4. **When reporting on progress, acknowledge the source and reliability of data, focus on the direct results of USAID's efforts, and clearly explain whether there is a causal connection between USAID efforts and documented progress.**

AGENCY COMMENTS

We provided a draft of this report to DOD, State, and USAID for review and comment. DOD, through the Office of the Assistant Secretary of Defense for Asian and Pacific Security Affairs, provided written comments, which are reproduced in appendix III. The Public Affairs Section of U.S. Embassy Kabul provided written comments on behalf of State, which are reproduced in appendix IV. USAID/Afghanistan provided written comments on behalf of USAID, which are reproduced in appendix V. USAID/Afghanistan also provided technical comments, which we incorporated into this report, as appropriate.

DOD Comments

DOD partially concurred with the one recommendation addressed to it. In reference to our second recommendation, DOD "agrees that assessing the impact of CERP [Commander's Emergency Response Program], including education projects, is important and has funded a study of the effects the program achieved in Afghanistan." We look forward to receiving a copy of DOD's study when it is completed.

DOD emphasized that CERP is not an education “‘program’ intended to have ambitious goals for the education sector...” DOD disagreed with our characterization of CERP being considered a single program “functionally equivalent to other agencies’ programs for comparative purposes rather than as a series of individual projects.” We have been clear not to describe CERP as an education program, but maintain that it is a program made up of many projects—of which at least \$141.7 million supported U.S. education efforts in Afghanistan.

State Comments

State did not concur with the one recommendation addressed to it. In reference to our second recommendation, State noted that “PAS-funded [the Public Affairs Section of U.S. Embassy Kabul] projects make up less than 1% of total funding reviewed as part of this audit.” Regardless of the amount State invests in primary and secondary education in Afghanistan, we maintain that the department should do an overall assessment of the education efforts it has funded in order to have a more complete understanding of the impact of those efforts, as called for in State and USAID’s *Evaluation Guidelines for Foreign Assistance*. Furthermore, if State has already evaluated the progress of its primary and secondary education projects on an individual project basis, then the department has relevant data available to compile those evaluations into an overall assessment.

USAID Comments

USAID/Afghanistan concurred with our first recommendation and stated that it will update its strategic education plan, in coordination with other agencies, to define the roles and contributions of DOD and State. We look forward to receiving USAID’s updated strategic education plan.

USAID/Afghanistan concurred with our third recommendation. According to its response, USAID/Afghanistan plans to conduct an education sector-wide assessment using a contractor with “independent evaluators.” According to the mission, the assessment will emphasize progress in the education sector attributable to USAID interventions. We applaud the mission’s decision and look forward to the results of the completed assessment.

USAID/Afghanistan concurred with our fourth recommendation and said it will specify the source of the data it uses. The mission notes that if USAID completes a sector-wide assessment of its education efforts then it may be able to “clarify the causal connection between USAID’s investments and contributions to progress in the [i.e., the Afghan education] sector.”

APPENDIX I - SCOPE AND METHODOLOGY

This audit examined U.S. government efforts from fiscal year (FY) 2002 to FY 2014 to improve access to and the quality of primary and secondary education in Afghanistan. Specifically, our objectives were to determine the extent to which the Departments of Defense (DOD) and State (State), and the U.S. Agency for International Development (USAID) have: (1) identified their efforts and accounted for funding to support primary and secondary education in Afghanistan since FY 2002; (2) defined strategies to support primary and secondary education in Afghanistan; and (3) assessed their overall progress towards their goals and objectives to support primary and secondary education in Afghanistan.

We focused our scope on programs funded by DOD, State, and USAID because they are the principal U.S. agencies funding primary and secondary education in Afghanistan.⁶⁶ We selected FY 2002 as the starting point because it was the year of the earliest reported reconstruction program supporting primary and secondary education in Afghanistan, and FY 2014 represented the last full fiscal year prior to the audit's start date and allowed for analysis of complete fiscal years of programming and budget information.

We selected primary and secondary education as the scope of our audit because of its importance within the larger reconstruction effort in Afghanistan. Specifically, with one of the youngest populations in the world according to a 2014 USAID Mission for Afghanistan (USAID/Afghanistan) fact sheet on education, primary and secondary education is the core of the Afghan government's efforts to rebuild the education system, provide a skilled workforce, and develop long-term economic growth. Based on definitions for primary and secondary education in State's *Foreign Assistance Standardized Program Structure and Definitions*, and the priorities in the Afghan government's *National Priority Program—Education for All*, we defined primary and secondary education efforts as those supporting grades 1–12 for boys and girls in public, private, and community-based schools. We focused specifically on activities that directly support formal instruction on basic skills, such as numeracy and literacy to students in a classroom setting. We included the following activities:

- textbooks and supplies,
- tuition payments and scholarships,
- English-language instruction,
- teacher training, and
- construction.

We excluded the following activities:

- early childhood education,
- higher education (university),
- technical and vocational training,
- Islamic education,
- adult literacy, and
- Ministry of Education capacity development.

To evaluate the extent to which DOD, State, and USAID have identified their efforts and accounted for funding to support primary and secondary education in Afghanistan, we requested that each agency identify all projects, programs, and initiatives specifically supporting primary and secondary education in Afghanistan implemented from FY 2002 through FY 2014. To compile this information in a standardized manner, we developed a template in which we requested basic details about each program, specifically the funding agency; program name; program description; program initiation date; program end date (actual or anticipated); funding instrument (for example, contract, grant, or cooperative agreement); amount awarded, obligated and

⁶⁶ For the purposes of this audit, "programs" include all types of assistance, including projects, programs, activities, awards, efforts, and initiatives. Unlike State and USAID, DOD does not generally organize its activities in Afghanistan as programs.

disbursed; program location(s); and percentage of the program focused on primary and secondary education. We then analyzed the data the agencies provided to determine total funding levels for each agency.

To compile the most complete set of Commander's Emergency Response Program (CERP) data possible, SIGAR consolidated data from DOD's Office of the Under Secretary of Defense for Policy's annual fourth quarter reports to Congress dating back to FY 2004.⁶⁷ Because the quarterly reports contained obligation and disbursement data as of the point in time that DOD submitted the reports to Congress, SIGAR merged the Office of the Under Secretary of Defense for Policy-provided CERP data with updated obligation and disbursement data from the Defense Finance and Accounting Service into a single, aggregated dataset that joins project information with the most accurate and final expenditure data available for all CERP projects. We used this consolidated CERP dataset to identify projects DOD categorized as "education" for our analysis.⁶⁸ We determined which of these projects supported primary and secondary education by analyzing the "Project Title/Description" data DOD provided for each project.

To verify whether the agencies' reported programs were accurate and complete, we compared the data the agencies provided with information we obtained through a standardized web search to confirm that the programs reported by DOD, State, and USAID represented the entirety of the agencies' efforts related to our scope. To obtain additional information about their efforts, we interviewed agency officials from:

- DOD's Office of the Under Secretary of Defense for Policy, U.S. Central Command, U.S. Special Operations Command, U.S. Forces-Afghanistan, and the 350th Civil Affairs Command;
- State's Office of U.S. Foreign Assistance Resources, Office of the Special Representative for Afghanistan and Pakistan, Bureau of South and Central Asian Affairs/Office of Press and Public Diplomacy, and the Public Affairs Section and Coordination Directorate of the U.S. Embassy in Kabul; and
- USAID's Office of Afghanistan and Pakistan Affairs; Bureau for Economic Growth, Education, and Environment/Education Office; and USAID/Afghanistan.

To determine the extent to which DOD, State, and USAID have defined strategies to support primary and secondary education in Afghanistan, we reviewed U.S. government and agency-specific policies, strategies, and plans that guided the agencies' efforts to support primary and secondary education in Afghanistan, such as the February 2011 *U.S. Government Integrated Civilian-Military Campaign Plan for Support to Afghanistan*; the May 2012 *Enduring Strategic Partnership Agreement Between the United States of America and the Islamic Republic of Afghanistan*; the August 2013 *United States Civil-Military Strategic Framework for Afghanistan*; the *USAID/Afghanistan Strategic Plan 2005-2010*; the 2005 *USAID Education Strategy: Improving Lives Through Learning*; and the 2011 *USAID Education: Opportunity Through Learning*. Additionally, we compared the education goals and objectives in USAID/Afghanistan's mission-specific strategic plan with those in USAID's 2005 and 2011 global strategies to determine whether they aligned.⁶⁹ We also evaluated USAID's strategies for primary and secondary education against best practices for strategies identified by the U.S. Government Accountability Office (GAO).⁷⁰ Finally, we interviewed agency officials from various offices, bureaus, and

⁶⁷ Although the scope of the overall audit was from FY 2002 through FY 2014, the CERP dataset only includes data from the start of the program in FY 2004 through FY 2014. Because we focused solely on a subset of CERP projects in the education project category, we treat CERP as a single program functionally equivalent to other agencies' programs for comparative purposes rather than as a series of individual projects.

⁶⁸ DOD required military commanders to track their use of CERP funds by different project categories, including education, but it did not have a sub-category for primary and secondary education.

⁶⁹ USAID's *Policy Directive on Agency-Wide Policy and Strategy Implementation* states that that if a mission identifies a goal or development objective in a given sector, its mission-level strategy and programming in that sector should be aligned with the goals of the most current agency-wide strategy. See USAID, *Policy Directive on Agency-Wide Policy and Strategy Implementation*, July 11, 2011.

⁷⁰ GAO identified a set of six desirable characteristics that it believed would provide additional guidance to responsible parties for developing and implementing strategies, to enhance their usefulness as guidance for resource and policy decision-makers and better ensure accountability. See GAO, *Combating Terrorism: Evaluation of Selected Characteristics in*

commands within DOD, State, and USAID; a Senior Advisor to the Afghan Ministry of Education (MOE); and four subject matter experts with experience conducting education efforts in Afghanistan.

To determine the extent to which DOD, State, and USAID have assessed their overall progress towards their goals and objectives to support primary and secondary education in Afghanistan,⁷¹ we reviewed U.S. government requirements and agency-specific guidance and policies for assessment, such as the National Defense Authorization Act for Fiscal Year 2008; the U.S. Embassy Kabul Public Affairs Section Grants Standard Operating Procedure; the March 2009 State and USAID Evaluation Guidelines for Foreign Assistance; the USAID Evaluation Policy; and USAID's *Automated Directives System Chapter 203, Assessing and Learning*. We also identified best practices for systematically assessing overall efforts in a sector. We reviewed agency program and progress reports, such as DOD's *Report on Progress Toward Security and Stability in Afghanistan*, and USAID/Afghanistan's performance plan and report submissions for education for 2008 through 2014 and documentation from USAID/Afghanistan's education portfolio review of its seven active primary and secondary education projects in 2014. Further, we reviewed State's and USAID's implementing partners' monitoring, progress, and evaluation reports on their primary and secondary education programs. In addition, we conducted interviews with officials from various offices, bureaus, and commands within DOD, State, and USAID; a Senior Advisor to the MOE; and four subject matter experts with experience conducting and assessing education efforts in Afghanistan.

We utilized some computer-processed data from DOD, State, and USAID to identify the programs the agencies implemented from FY 2002 through FY 2014 to support primary and secondary education in Afghanistan. We concluded that, while the data from DOD had some limitations, as discussed in the body of our report, the data from all three agencies was sufficiently reliable for our purposes. We assessed internal controls to determine the extent to which the agencies had systems in place to track and report on their efforts specifically supporting primary and secondary education in Afghanistan. The results of our assessment are included in the body of the report.

We conducted our audit work in Washington, D.C., from December 2014 to April 2016, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was performed by SIGAR under the authority of Public Law 110-181, as amended, the Inspector General Act of 1978, and the Inspector General Reform Act of 2008.

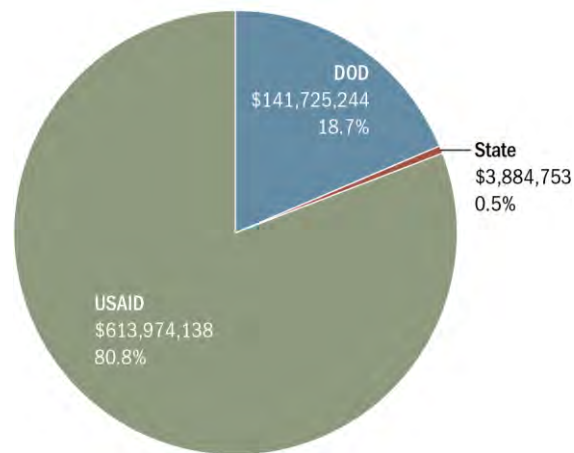
National Strategies Related to Terrorism, GAO-04-408T, February 3, 2004; GAO, *National Capital Region: 2010 Strategic Plan is Generally Consistent with Characteristics of Effective Strategies*, GAO-12-276T, December 7, 2011; and GAO, *Combating Terrorism: Strategy to Counter Iran in Western Hemisphere Has Gaps That State Department Should Address*, GAO-14-834, September 29, 2014.

⁷¹ We excluded individual project-level evaluations from our scope. Because the scope of this audit covers all DOD, State and USAID efforts to support primary and secondary education in Afghanistan from FY 2002 through FY 2014, documentation of the performance of individual programs would not provide sufficient information to determine whether an agency—or the U.S. government—is actively assessing its overall impact or whether the portfolio of projects and programs is achieving stated objectives for the sector.

APPENDIX II - BREAKDOWN OF 39 ONGOING AND COMPLETED PRIMARY AND SECONDARY EDUCATION PROGRAMS FUNDED BY DOD, STATE, AND USAID

In total, the Departments of Defense (DOD) and State (State), and the U.S. Agency for International Development (USAID) provided information on 39 programs to support primary and secondary education in Afghanistan that cost at least \$759.6 million.⁷² See Figure 2 for information on the amount spent by each agency on their primary and secondary education efforts from fiscal year (FY) 2002 through FY 2014.

Figure 2 - Program Amounts Spent by Agency, FY 2002–FY 2014



Source: SIGAR analysis of information provided by DOD, State, and USAID

⁷² For the purposes of this audit, “programs” include all types of assistance, including projects, programs, activities, awards, efforts, and initiatives.

Department of Defense

From 2004 through 2014, DOD carried out education efforts as part of the Commander's Emergency Response Program (CERP).⁷³ Table 2 shows DOD's total spending for primary and secondary education using CERP funds according to our analysis of CERP data we received. In total, we determined that DOD's efforts included 3,286 individual CERP projects that supported a variety of activities within our scope. For example, CERP funds supported school construction, text book distribution, and the purchase of school desks, school tents, and miscellaneous school supplies.

Table 2 - DOD Primary and Secondary Education Program and Spending

Program Name	Program Description	Total Spent
Commander's Emergency Response Program	Enables U.S. military commanders in Afghanistan to respond to urgent humanitarian relief and reconstruction requirements in their areas of responsibility by supporting projects that will immediately assist the local population.	\$141,725,244
1 Program		\$141,725,244

Source: SIGAR analysis of DOD data

⁷³ Unlike State and USAID, DOD does not generally organize its activities in Afghanistan as programs. Because we focused solely on a subset of CERP projects in the education project category, we treat CERP as a single program functionally equivalent to other agencies' programs for comparative purposes rather than as a series of individual projects.

Department of State

State had seven ongoing or completed programs that supported primary and secondary education in Afghanistan. These programs were funded by the U.S. Embassy Kabul's Public Affairs Section. Table 3 shows State's programs and funding supporting primary and secondary education in Afghanistan.

Table 3 - State Primary and Secondary Education Program and Spending

Program Name	Program Description	Total Spent
My Afghan Library	To fund the publication and distribution of children's books and related materials to schools throughout Afghanistan, and to provide subsequent teacher training and program monitoring for the teaching of those books and materials.	\$3,222,255
University Entrance Exam Preparation	University entrance exam preparation courses at three schools.	\$276,600
School of Leadership Afghanistan	To allow School of Leadership Afghanistan to expand and become a world-renowned, Afghan and American officially accredited high school in Kabul based on the concept of "Teach for America."	\$114,675
Building Capacity for Improvement	To improve the quality of education in private schools and a medical school, and train the staff of selected women-led organizations in rural Afghanistan.	\$88,938
Sustainable Teaching and Learning in Schools in Afghanistan	To improve the quality of education in Herat through training sessions that focus on improving how teachers teach, and conduct an intensive Art of Leadership training for school principals and headmasters.	\$87,622
School for Internally Displaced People, Refugees, and Street Children in Herat Province	To support the daily activities and education of 100 internally displaced/street children, ages 5 to 8 years old, who otherwise cannot access education in government owned schools.	\$53,671
Youth Capacity Building Programs	Provide youth with English language skills, various social responsibility and community service courses, and university exam preparatory classes.	\$40,992
7 Programs		\$3,884,753

Source: SIGAR analysis of State data

U.S. Agency for International Development

USAID had 31 ongoing or completed programs that supported primary and secondary education in Afghanistan. Table 4 shows USAID's programs and funding supporting primary and secondary education in Afghanistan.

Table 4 - USAID Primary and Secondary Education Program and Spending

Program Name	Program Description	Total Spent
Building Education Support Systems for Teachers	Worked with and through the Ministry of Education (MOE) to improve the quality of primary and secondary education in Afghanistan by strengthening teacher training and relevant support systems.	\$99,673,967
Afghanistan Primary Education Program	Over 170,000 over-aged students completed basic education schooling (grades 1–6) followed by integration into MOE schools in 17 provinces. In addition, over 6,000 teachers attended pedagogy and teaching skills training.	\$94,646,112
Basic Education, Literacy, and Training (BELT)-Education Quality Improvement Program (EQUIP II) Teacher Training	USAID provides support to the World Bank-administered EQUIP II project for teacher training. This enables the MOE to deliver pre- and in-service teacher training throughout Afghanistan, as well as training to administrators.	\$62,000,000
BELT-Community Based Education-United Nations Children's Fund (UNICEF)	Provides assistance to UNICEF for the purpose of establishing community based schools in 10 provinces across Afghanistan.	\$54,027,000
Learning for Community Empowerment Program-2	Integrated community-level literacy, productive skills, and saving and lending initiative with the goal of social and economic empowerment. 52,000 students also attended and graduated from apprenticeships trainings.	\$50,508,706
Partnership for Advancing Community Education in Afghanistan	Help out-of-school children, particularly to improve access to education for girls in rural areas. Communities were selected where there were no MOE schools and where the gap between boys' and girls' enrollment in primary school was wide.	\$30,973,041
Kabul Schools Program	Supported the MOE by providing professional engineering services, project management, and construction of schools and multiple classroom blocks throughout Kabul.	\$30,007,441
Schools and Clinics Construction and Refurbishments Program (SACCARP)-I	Support USAID's strategic objective for a healthier and better educated Afghanistan by building 533 schools and clinics.	\$26,328,339
BELT-Textbook Printing Project	Provided assistance to the MOE to print and distribute 48.6 million primary (grades 1–6) textbooks.	\$23,016,555
Financial Management Services for the American University of Afghanistan	Increase and facilitate Afghan people's access to educational opportunities and to improve the quality of higher education. More than 3,200 girls in eight provinces received accelerated education, and 116 female students participated in the national college entrance exams.	\$22,082,491

Construction of Health and Education Facilities	Assist the Afghan government in improving the health and education of the population by constructing hospitals, health, and education facilities for training and to contribute to a healthier and better educated population.	\$20,288,038
Danish International Development Agency (DANIDA) School Textbook Printing-II	A co-financing arrangement with DANIDA for the printing of text books.	\$17,893,690
SACCARP-II	Support USAID's strategic objective for a healthier and better educated Afghanistan by building 533 schools and clinics.	\$10,856,615
Strengthening Education in Afghanistan-I	Improve the institutional capacity, operations, management, and programming of educational and civil society organizations in Afghanistan.	\$10,225,847
Rehabilitation of Economic Facilities and Services Program	Promote economic recovery and political stability in Afghanistan by repairing selected infrastructure needed to lower transportation costs; improve the provision of water and sanitation services; increase access to education, health, and local government facilities; restore electrical transmission and distribution systems; and repair/reconstruct irrigation systems, dams/diversions, and canals critical to the re-activation of the agricultural sector.	\$9,984,787
International School of Kabul (ISK)-I	Supported operating costs for ISK, a coeducational, international K-12 school in Kabul that provides Afghan and expatriate students with an American-style education in English.	\$9,431,503
America's Rapid Response to the Education Needs of Afghanistan	The project printed and distributed primary (grades 1-6) textbooks to students in the formal schools nationwide under the MOE's purview.	\$7,709,535
SACCARP-III	Support USAID's strategic objective for a healthier and better educated Afghanistan by building 533 schools and clinics.	\$7,464,421
Afghan Tuition Scholarship Program/ISK-II	Provided merit-based scholarships to needy Afghan children at ISK.	\$6,072,164
DANIDA School Textbook Printing-I	Supported the MOE to print 17 million primary textbooks for students in grades 1, 2, 4, and 5, of which USAID funding directly covered 11.7 million textbooks.	\$6,000,000
SACCARP-IV	Support USAID's strategic objective for a healthier and better educated Afghanistan by building 533 schools and clinics.	\$5,557,964
The Multi-Input Area Development Global Development Alliance	The education component seeks to improve access to quality education services for Badakhshan residents by building administrative and pedagogical capacity of and providing basic resource and infrastructure support to Sub-Teacher Training Centers, Satellite Teacher Training Centers, Reference Schools, and Outreach Schools.	\$3,041,707
Sardar Girls School Utilities and Site Improvements	Improve utilities at the Sardar school, thus further assisting the Afghan government and the MOE to improve the quality of education and to have a better educated population in Afghanistan.	\$1,930,039

SACCARP-V	Support USAID's strategic objective for a healthier and better educated Afghanistan by building 533 schools and clinics.	\$1,317,320
SACCARP-VI	Support USAID's strategic objective for a healthier and better educated Afghanistan by building 533 schools and clinics.	\$870,373
Global Partnership for Education	Part of a coordinated multi-donor effort to increase girls' access to education. Enable UNICEF to serve as Supervising Entity for Afghanistan's Global Partnership for Education Program where it provides operational support to and fiduciary monitoring of the MOE.	\$842,105
Afghanistan Reads	Supports community and home-based literacy classes, small village and neighborhood libraries, community workshops run out of the libraries/literacy centers, and capacity building for Afghan partner stakeholders involved in the management of the libraries and literacy classes.	\$380,000
Strengthening Education in Afghanistan-II	Improve institutional capacity, operations, management, and programming of educational institutions and civil society organizations in Afghanistan that implement activities in line with basic education needs of Afghanistan as expressed in the MOE strategic plan.	\$343,865
Primary Education Textbooks	Printed and distributed primary (grades 1–6) textbooks to students in the formal schools under MOE purview nationwide.	\$285,000
Assessment of Learning Outcomes and Social Effects in Community-Based Education	Identify community-based education programming interventions that improve learning achievement and build community engagement, and further the abilities of the MOE in conducting its own educational research.	\$215,513
BELT-Community Based Education-MOE	Provides assistance to the MOE for the purpose of establishing community based schools in rural and remote areas throughout Afghanistan.	\$0 ^a
31 Programs		\$613,974,138

Source: SIGAR analysis of USAID data

Note: ^a USAID started this project at the end of October 2013 but had not disbursed any of the \$56 million awarded for the project as of the end of fiscal year 2014.

APPENDIX III - AGENCY COMMENTS FROM THE DEPARTMENT OF DEFENSE



ASIAN AND PACIFIC
SECURITY AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
2700 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-2700

The Honorable John Sopko
Special Inspector General for Afghanistan Reconstruction
1550 Crystal Drive, 9th Floor
Arlington, VA 22202

Dear Mr. Sopko:

Thank you for the opportunity to review the Special Inspector General for Afghanistan Reconstruction (SIGAR) Draft Audit, "Primary and Secondary Education in Afghanistan: Comprehensive Assessments Needed to Determine the Progress and Effectiveness of Over \$759 million in DOD, State, and USAID Programs."

After careful review, the Department of Defense (DoD) partially concurs with SIGAR's recommendation that the Secretary of Defense assess the extent to which DoD's education efforts led to improvements in education or increased stability in Afghanistan. DoD implemented education projects in Afghanistan through the Commander's Emergency Response Program (CERP). DoD agrees that assessing the impact of CERP projects, including education projects, is important and has funded a study of the effects the program achieved in Afghanistan. This study is ongoing and will be provided to SIGAR when complete.

CERP-funded education projects were primarily small-scale, local projects undertaken by tactical commanders to meet urgent humanitarian relief and reconstruction needs of the people within their area of operations. The CERP was not an education "program" intended to have ambitious goals for the education sector with nationwide impact. The report states, "Because we [SIGAR] focused solely on a subset of CERP projects in the education project category, we treat CERP as a single program functionally equivalent to other agencies' programs for comparative purposes rather than as a series of individual projects." DoD disagrees with this characterization of the CERP. The U.S. Agency for International Development had a defined strategy for improving primary and secondary education in Afghanistan and implemented efforts in support of that strategy to achieve national-level results.

As the report acknowledges, commanders could select from among 20 different CERP project categories including agriculture/irrigation, food production and distribution, education, healthcare, transportation, electricity, etc. The selection of education projects that SIGAR identified represents less than six percent of all CERP projects initiated in Afghanistan.



I would like to thank the education audit team for the extra effort they made to work closely with DoD officials to gain a better understanding of the systems that store CERP data in response to our concerns about SIGAR's previous interpretations of the data.¹ This includes understanding current and legacy financial and project management systems and how they have evolved since FY 2004. This most recent report is based on a more accurate interpretation of the data. I understand the collection of management systems DoD uses cannot always be queried in ways that make historical reviews simple, but designing systems upfront to predict every future query is nearly impossible. Our current systems were primarily designed to enable the Department to accurately manage the details and costs of CERP projects and report them to Congress on a regular basis.

Thank you for the opportunity to review this report. DoD will continue to work with SIGAR to provide the data needed to support its audits.

Sincerely,



Christine Abizaid
Deputy Assistant Secretary of Defense
Afghanistan, Pakistan, and Central Asia

¹ For example, in a previous analysis of CERP (SIGAR Office of Special Projects, Department of Defense Commander's Emergency Response Program (CERP): Priorities and Spending in Afghanistan for Fiscal Years 2004 - 2014, April 2015) SIGAR determined there were 32 CERP project categories, and the category for more than 5,100 projects was unknown. As more than ten years of congressional reporting indicates, there are 20 CERP categories and all projects are properly categorized.

APPENDIX IV - AGENCY COMMENTS FROM THE DEPARTMENT OF STATE



Embassy of the United States of America

Kabul, Afghanistan

April 25, 2016

Gabriele A. Tonsil
Assistant Inspector General for Audits and Inspections
Special Inspector General for Afghanistan Reconstruction (SIGAR)
1550 Crystal Drive, Suite 900
Arlington, VA 22202

Dear Ms. Tonsil:

This letter is a response from the Public Affairs Section (PAS) of U.S. Embassy Kabul to SIGAR's draft Audit Report 104A, "Primary and Secondary Education in Afghanistan: Comprehensive Assessments Needed to Determine the Progress and Effectiveness of Over \$759 Million in DOD, State, and USAID Programs" Recommendation 2.

"2. The Secretaries of Defense and State assess the extent to which the education efforts funded by their respective departments, to include primary and secondary education, have led to improvements in education or increased stability in Afghanistan."

While we agree that assessing the impact of our programs is essential, PAS respectfully does not concur with this recommendation.

Basic education in Afghanistan does not fall within PAS Kabul's program priorities, evidenced by the fact that PAS-funded projects make up less than 1% of total funding reviewed as part of this audit (see draft report Figure 2 on page 21). Of the \$3.8 million in PAS-funded projects between 2002 and 2014 with basic education elements, more than 80 percent (approximately \$3.2 million) was spent on one book project. SIGAR acknowledges on the third page of the draft report that State has, on an individual project basis, evaluated the progress of its projects. While PAS has done discrete projects that are supportive of overall U.S. Government basic education goals, we have always seen these projects as complementary to USAID's lead in these efforts; there is no separate State Department basic education program. As such, we do not find that additional

assessment to determine PAS's impact on primary and secondary education in Afghanistan is warranted.

The U.S. Embassy acknowledges USAID's lead role in developing the basic education support strategy for the U.S. Government in Afghanistan. PAS remains familiar with USAID's education strategy, and in the few instances where PAS projects include basic education activities, we will continue to ensure that our programming complements USAID's strategy.

Sincerely,

A handwritten signature in blue ink, appearing to read 'TJRD', with a stylized flourish extending to the right.

Terry Davidson
Public Affairs Counselor


APPENDIX V - AGENCY COMMENTS FROM THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



MEMORANDUM

DATE: April 24, 2016

TO: John F. Sopko
Special Inspector General for
Afghanistan Reconstruction (SIGAR)

FROM: Art Brown, Acting Mission Director 

SUBJECT: Mission Response to Draft SIGAR Report titled
"Primary and Secondary Education in Afghanistan:
Comprehensive Assessments Needed to Determine the
Progress and Effectiveness of Over \$759 Million in
DOD, State, and USAID Programs" (SIGAR Report
16-XX under Code 104A)

REF: SIGAR Transmittal email dated 03/17/2016

USAID thanks SIGAR for the opportunity to comment on this report.

Building the capacity and legitimacy of the Afghan government is a key component of our strategy and providing access to quality education is an important way for the government to prove its worth to the Afghan people and a prerequisite for economic growth and stability. Support to the education sector in Afghanistan remains a key component of our strategy and has been a critical component of U.S. Foreign Assistance for Afghanistan since 2002. While we have always strived to increase access to education, USAID and other development partners are now increasingly focused on enhancing educational quality. In our efforts to support a high quality nationwide education system in Afghanistan, we will continue to partner closely with the Afghan government and to harmonize our assistance with other donors.

The Office of Education Development's programming is currently guided by the USAID/Afghanistan Plan for Transition 2015-2018 (www.usaid.gov/afghanistan). USAID is reviewing current performance indicators in the education sector and refining how we report on performance to bring greater coherence and a systematized global approach to reporting. Additionally, in the future, the indicators used by

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OED will be better aligned to the metrics used by the Afghan Ministry of Education as they move forward with their new National Education Strategic Plan.

We are proud of our accomplishments in the education sector, as a partner with the Ministry of Education, and as part of the greater donor community.

RESPONSE TO SIGAR'S RECOMMENDATIONS

To enhance USAID/Afghanistan's future education strategy, as the lead U.S. agency for development efforts, we recommend that the USAID Administrator:

1. Update, as appropriate, USAID/Afghanistan's strategic education plan to provide clear descriptions of other U.S. agencies' roles, responsibilities, and accountability for helping to implement the strategy.

USAID Comments: The Mission concurs with Recommendation 1.

Actions Taken/Planned: USAID will update its strategic education plan in coordination with other agencies to define the roles and contributions of the Department of Defense (DoD) and Department of State (DoS). While in the past the roles of USAID, DoD, and DoS have not always been explicitly defined in writing, there have been working group meetings and regular communications to clarify roles and coordinate ongoing activity.

DoD's United States Forces-Afghanistan (USFOR-A) acknowledges USAID's lead role for education development for the USG in Afghanistan. Commander's Emergency Response Program (CERP) project managers are familiar with USAID's education strategy, and are not in conflict with this strategy. Military commanders execute CERP projects to achieve specific effects within their area of responsibility. CERP projects are characterized as grass-roots, urgent, small-in-scale, and designed for near-term impact. While advancing the cause of education is often a secondary benefit, the primary purpose of CERP activities is not principally designed for education per se, and therefore should not be considered a primary tool for advancing the strategic educational goals for Afghanistan.

The U.S. Embassy in Afghanistan, through the Public Affairs Section (PAS), provides limited support to the basic education sector in Afghanistan. The U.S. Embassy acknowledges USAID's lead role for defining the U.S. basic education development strategy in Afghanistan. USAID and PAS will work together to ensure any Department of State basic education programs are planned and implemented in a manner that supports the overall U.S. basic education strategy for Afghanistan.

Target Closure Date: July 31, 2016

To determine how USAID's efforts have directly contributed to reported gains in Afghanistan's education system, we recommend that the USAID Administrator:

3. Use existing program-level monitoring and evaluation data and reports, as well as annual Performance Plan and Report submissions and portfolio review information, to develop and issue a sector-wide assessment of the agency's efforts to support education in Afghanistan, including primary and secondary education, with specific consideration of outcomes and impacts.

USAID Comments: The Mission concurs with Recommendation 3.

Actions Taken/Planned: USAID will conduct a sector-wide assessment as SIGAR recommends. The assessment will be conducted by a contractor using independent evaluators with the requisite expertise. The assessment will rely on extant data, activity level assessments, and other relevant information. The assessment will emphasize progress in the education sector attributable to USAID interventions.

Target Closure Date: January 31, 2017

To ensure that government decision makers and the general public have an accurate understanding of progress in the Afghan education sector, we recommend that the USAID Administrator:

4. When reporting on progress, acknowledge the source and reliability of data, focus on the direct results of USAID's efforts, and clearly explain whether there is a causal connection between USAID efforts and documented progress.

USAID Comments: The Mission concurs with Recommendation 4.

Actions Taken/Planned: USAID will continue to rely on context indicators, as is recommended in the ADS, but will cite data sources. In cases in which USAID relies on data from the MoE or other independent sources, the data sources will be identified. When direct attribution to USAID activities can be made, it will be so stated. When results are not directly attributed to USAID but achieved by the efforts of USAID, other development partners, and the MoE, that will be explicitly stated.

We anticipate that the preparation of the education sector-wide assessment, planned in response to Recommendation 3, will help clarify the causal connection between USAID's investments and contributions to progress in the sector.

Target Closure Date: December 31, 2016

Attachments:

1. USAID response to SIGAR Inquiry Letter 15-62 on Afghanistan Education Data Reliability, June 30, 2015

Appendix:

- 1 - Technical Comments

cc: U.S. Embassy/Kabul Coordination Directorate

APPENDIX VI - ACKNOWLEDGMENTS

Eugene Gray, Senior Program Manager

Julie E. Silvers, Analyst-in-Charge

Justin Markley, Program Analyst

Benjamin Mayer, Program Analyst

This performance audit was conducted
under project code SIGAR-104A.

SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal, contact SIGAR's hotline:

- Web: www.sigar.mil/fraud
- Email: sigar.pentagon.inv.mbx.hotline@mail.mil
- Phone Afghanistan: +93 (0) 700-10-7300
- Phone DSN Afghanistan: 318-237-3912 ext. 7303
- Phone International: +1-866-329-8893
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